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ABSTRACT

Data on the total revenue and expenses and changes in fund balances of the 21 provincially-assisted universities of Ontario are provided for the fiscal year ending in 1987. The categories and definitions used to present financial data are explained. In addition to financial data for each institution, summary information for all schools on a consolidated basis is included. Statistical tables cover the following: revenue by source and type of fund, operating expenses by object and functional area, and general funds changes in appropriated fund balances. For institutional fund balances, details are presented on the amounts of expendable funds available within both the general and restricted fund categories. General expendable funds cover the costs of instruction, research and other sponsored or contract research, academic support services, other operating expenses, noncredit educational activities, and ancillary enterprises. Restricted funds cover sponsored research, trust and endowment, and capital. (SW)

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FINANCIAL REPORT OF ONTARIO UNIVERSITIES 1986-87

Volume 1 - Universities

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Council of
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COUNCIL OF
ONTARIO
UNIVERSITIES

CONSEIL DES
UNIVERSITÉS
DE L'ONTARIO

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1986-87

VOLUME I – UNIVERSITIES

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November, 1987

87-6

COUNCIL OF ONTARIO UNIVERSITIES
CONSEIL DES UNIVERSITÉS DE L'ONTARIO
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1987 11 30

The Honorable Lyn McLeod
Minister of Colleges and Universities
101 Bloor Street West, 13th Floor
Toronto, Ontario
M5S 1P7

Dear Madam Minister:

The Council of Ontario Universities is pleased to submit to you the Financial Report of Ontario Universities 1986-87. This report is the latest of an annual series of publications prepared under the auspices of the Council of Finance Officers - Universities of Ontario. It provides detailed information on the revenues and expenses and changes in fund balances at all Ontario universities for the fiscal year ending in 1987. It does so within a format which uses consistent categories and definitions for all 43 provincially-assisted universities and colleges in Ontario.

The Financial Report of Ontario Universities 1986-87 is presented in three volumes. Volume I provides financial information on the 21 universities and related institutions which receive grants directly from the government of Ontario. Volume II provides financial information on 22 church-related colleges, universities and seminaries. They receive financial support from the Ontario government through the university with which they are federated or affiliated. Volume III provides a detailed analysis of physical plant operating expenses at 16 universities and was prepared in conjunction with the Ontario Association of Physical Plant and Planning Administrators.

The Council of Ontario Universities hopes that the Financial Report of Ontario Universities 1986-87 will be of assistance to you, your government and the Ontario Council on University Affairs.

Sincerely,

Edward J Monahan.

Edward J. Monahan
Executive Director

EJM:da
Encl.

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REPORT OF THE

COUNCIL OF FINANCE OFFICERS - UNIVERSITIES OF ONTARIO

FINANCIAL REPORT OF ONTARIO UNIVERSITIES

FOR THE FISCAL YEAR ENDED 30 APRIL 1987

This report has been compiled from submissions prepared by each of the provincially-assisted universities and colleges of Ontario. Those submissions have been prepared in accordance with a set of Guidelines and Definitions, established by the Council of Finance Officers - Universities of Ontario, which are published in Volume I of this report. Further details, concerning the reporting of physical plant operating expenses, are included in Volume III.

The Guidelines and Definitions and reporting format are consistent with those followed in previous years in the publication of the Financial Report of Ontario Universities. Major amendments, which have been made for 1986-87 reporting, are restricted to four main areas:

- revisions to Tables 1 and 5 to require a more direct connection between the beginning and end of year fund balances reported to COFO-UO and those published in each institution's audited financial statements;

- restrictions on the reporting of Interfund Transfers to require that they be reported only on Table 1 after the institution's Net Revenue (Expense) for each fund has already been determined;

- revisions to the reporting of principal and interest repayments to eliminate any reference to the Ontario Universities Capital Aid Corporation in light of a legislated change of policy by the Ontario government; and

- provision of information on Donations from the private sector separate from that provided on Non-Government Grants and Contracts. Previously, these two revenue categories were reported together.

Minor amendments, which are intended to clarify rather than to substantially alter reporting procedures, include changes to the definitions of Sponsored Research, Utilities, and Other Ontario Grants.

It should also be noted that, of the 43 universities and colleges included in the Financial Report of Ontario Universities 1986-87, 37 reported financial information for the 12 months ending 30 April 1987. The remaining six institutions reported information for 12 months but employed the following fiscal year ends:

Ontario College of Art	May 31, 1987
Ryerson Polytechnical Institute	March 31, 1987
McMaster Divinity College	December 31, 1986
Knox College	December 31, 1986
Victoria University	May 31, 1987
Wycliffe College	May 31, 1987

Attention is directed to the General Caveat which follows. The Council of Finance Officers - Universities of Ontario would welcome comments and suggestions on this report.

Chairman - Committee on Financial Reporting
Council of Finance Officers -
Universities of Ontario

Chairman - Council of Finance Officers -
Universities of Ontario

GENERAL CAVEAT

CERTAIN OF THE SUMMARY DATA IN THIS REPORT ARE SUBJECT TO INTERPRETATION OR CLARIFICATION BECAUSE OF INHERENT DIFFERENCES AMONG INSTITUTIONS IN ACADEMIC PROGRAMMES, ORGANIZATION, PHYSICAL ENVIRONMENT, MANAGEMENT PHILOSOPHY AND BUDGETARY AND ACCOUNTING PROCEDURES.

FINANCIAL INFORMATION REPORTED BY THE AFFILIATED AND FEDERATED COLLEGES AND UNIVERSITIES (SHOWN IN VOLUME II) CANNOT BE ADDED TO THE FINANCIAL INFORMATION REPORTED BY THE UNIVERSITIES (SHOWN IN VOLUME I) WITHOUT CERTAIN ADJUSTMENTS. THE CONSOLIDATED SUMMARY TABLES SHOWN IN SECTION 4 OF VOLUME I REFLECT THESE ADJUSTMENTS.

FINANCIAL REPORT OF ONTARIO UNIVERSITIES 1986-87

GUIDELINES AND DEFINITIONS

I GENERAL

A. Introduction

The accounts of universities are normally maintained in accordance with the principles of fund accounting to ensure that limitations and restrictions placed on the use of available resources are observed. Fund accounting classifies resources for accounting and reporting purposes in accordance with activities or objectives as specified by donors, in accordance with regulations, restrictions or limitations imposed by sources outside the institution or in accordance with directions issued by the governing body. A fund is an accounting entity with a self-balancing set of accounts for recording assets, liabilities, a fund balance, and changes in the fund balance. Separate accounts are maintained for each fund to ensure observance of limitations and restrictions placed on the use of resources. For accounting and reporting purposes, however, funds of similar characteristics are combined into fund groups.

This report accounts for the change (increase or decrease) in fund balances. Consequently, it displays the sources of revenue and types (objects) of expense giving rise to the change.

The accrual basis of accounting - a method of recording transactions by which revenues and expenses are reflected in the accounts of the period in which they are considered to have been earned and incurred - is a further generally accepted accounting principle for college and university financial statement reporting.

Changes as reported in an institution´s statements may also occur through approved transfers to reserves or appropriation of funds for specific future purposes. Appropriations are means by which fund balances may be committed or reserved for future use. Encumbrances may be a prime example of an appropriation requirement. Appropriations relate to future events and, under the principle of accrual accounting, an increase in appropriations should not be recorded as an expense in the accounting period nor should a decrease in the appropriation be recorded as a source of revenue.

As a reserve, the appropriation should be recorded as an allocation of unallocated fund balances. The actual expense should be recorded in the accounting period in which it is incurred and the related appropriation restored to its unallocated fund balance in the same accounting period. Consequently, while outlining the changes arising from revenues and expenses, separate provision in the reports has been made to reflect the net change in reserve and appropriation accounts (Table 1).

B. Reporting Forms

For purposes of reporting, all funds have been identified as being either expendable or non-expendable. The latter funds generate investment income, which may be utilized for various purposes, but the principal of the funds cannot be expensed. Expendable funds have been identified as being either general or restricted. The former is subdivided into operating, other (non-credit) and ancillary enterprises while the latter includes sponsored research, trust and endowment and capital funds. In addition, expenses of the operating fund (the day-to-day operating entity of the university where annual detailed departmental and programme budgets exist) are further segregated into operational (functional) areas. Normally, the criteria for placement of a particular revenue or expense within a fund entity or functional area on the report forms are the same as those used within the financial records or financial statements of an institution. This may allow the same kind of revenue or expense to be reported differently by each institution; however, where the guidelines specifically designate the placement of items, they must be shown under the appropriate heading regardless of the institution's practice. For example, health services and athletics are to be reported in the student service functional area even if they are carried as ancillary enterprises by a university. However, the fund balances shown on Table 1 of each institution's report generally reflect the balances shown on the institution's audited financial statements.

C. Submissions

A separate report is filed covering each federated or affiliated university or college such that information can be included in a publication separate from that of the main university.

II PRINCIPLES OF REPORTING

A. Fund Concept and Reporting

For reporting purposes, the fund concept is followed by distinguishing between those funds which are expendable and those which are non-expendable and by grouping the former together as either general or restricted with a further segregation of funds within each category.

General expendable funds, including operating, other (non-credit), and ancillary enterprises, should reflect the traditional matching approach of incurred expenses with earned revenues.

Restricted expendable funds, including sponsored research, trust and endowment, and capital, should be reported using a "funds flow" approach, that is, revenues should be reported when due and expenses as incurred on an accrual basis with the difference representing the annual change (increase or decrease) in fund balances.

B. Revenues and Expenses

1. Net Reporting - Revenue derived from outside the university from sales, rentals or the provision of services (the costs of which are reflected in other functional areas) should be netted by object of expense against other functional areas.

Examples of the above are:

(a) computer service sales to outside organizations;

(b) sale of central services (e.g., power, heat, etc.) to external institutions.

The net reporting approach is used because it best reflects the major operations of the university; e.g. the costs of the computer centre are primarily for educational purposes and the recovery of revenue is an assistance to general university financing.

The sale of power, heat, etc. may reflect an oversized facility when related to university use only and which, if included at gross, would distort the significance of this expense in the operational area. For additional guidance, cost recoveries would be shown net against expense where:

(a) recoveries arise from the Ontario Ministry of Health for medical salaries;

(b) payments for teaching or administrative services are made between universities and colleges. To prevent the double counting of costs for individual expense items on aggregation of the reports, the recipient university must net out the receipt against the applicable expense items; and

(c) physical plant costs are recovered from external sources.

as revenue where:

(a) the fortuitous nature of external revenue would indicate that it should be included as an item of miscellaneous revenue; or

(b) ancillary enterprises are involved and the amount should be reported as sales of services and products.

2. Reserves and Unexpended Appropriations - Where expenses have been funded from reserve or appropriation accounts in the financial records or statements of a university, the reports should include these expenses. Amounts transferred, to create or supplement a reserve or appropriation account, should not be reported as expenses. Similarly, fund transfers eliminating or reducing reserve or appropriation accounts are not to be included as revenue. These latter amounts, if applicable, will appear on Table 1.

Provisions for replacement of assets are considered to be transfers to reserve or appropriation accounts. Consequently, such provisions are not to be reported as expenses.

Appropriated Reserves:

Table 1

Table 1 is a combined statement designed to bring together total revenues and additions and total expenses and deductions in order to determine the net revenue (expense) position of the institution for the year for all funds.

In addition, it shows the variation in appropriations and transfers between funds in order to establish the increase or decrease in the fund balances for the year. The resulting balances at the end of the year must agree with those reported in the institution's audited financial statements. The investment in fixed assets must not be considered part of the fund balances and must be excluded when those balances are reported.

Interfund transfers reflect movements from one fund to another. The total of all interfund transfers must net to zero.

Net Variations in Appropriations reflect:

1) the difference between the appropriations and the reversals of appropriations (either by cancelling or expending an appropriation for the year as computed in Table 5);

2) the effect of that computation on the unappropriated fund balance. An increase in the appropriated fund balance must be reflected by a decrease in the unappropriated fund balance and vice-versa so that these variations have no effect on the overall result.

If the classification of revenue and expenses, in the institution´s report to COFO-UO, does not agree with that used in the institution´s audited financial statements, then it will be necessary for the institution to use the line Net Reconciling Items to ensure that the fund balance at the end of the year agrees with that reported in the institution´s financial statements. These reconciling items should have no effect on the overall result for the institution as a whole.

Table 5

Table 5 of each institution´s report groups appropriations of operating funds into five categories, four of which are commonly used by many universities and colleges:

1. Provisions for repairs, renovations and replacement of physical assets in future years;

2. Purchase order commitments, funds set aside to pay for materials and services ordered but not received in the current year;

3. Appropriations carried forward for spending for specific budgetary purposes in the subsequent year. Some of these arise from commitments to various budget centres, to allow the complete or partial carry-forward of budgeted funds where prudent management has been successful in achieving

savings, with the expectation that such savings will be available in the following year. Others result from specific appropriations when it is determined that it would be in the best interests of the university to defer a particular expenditure to the following year. Use of such funds is generally restricted to non-recurring items such as the purchase of equipment;

4. Funds set up for self-insurance to protect against uninsured losses, for example to cover the deductible amounts under fire and theft insurance policies;

5. Finally, an "Other" category is employed to group together various types of appropriations unique to one or a few institutions. The particular components of this category are noted for each institution. Examples include provisions for pension liabilities, library or instructional development.

The first two categories, as well as the "Other" category, are also employed for ancillary enterprises.

As can be seen, appropriations are a means by which operating or ancillary funds may be committed or reserved in accordance with institutional policy and for specific future purposes.

3. Charge-Out, Transfer and Internal Cost Recoveries - A particular fund or function may incur costs which properly should be charged (allocated, transferred) to another fund or function within the university. Common examples include the allocation of administrative costs as overhead to sponsored research or physical plant costs allocated to ancillary enterprises.

Two approaches can be used for transferring expenses from one fund or function to another. The object of expense "internal cost allocation" may be used or, alternatively, (where specific expense identification is possible, e.g. utilities) the direct approach of modifying the applicable line items can occur.

Since the former method produces figures which distort functional comparisons of individual expense items, it is recommended that the latter method be used whenever possible, thereby minimizing amounts reported as internal cost allocations.

An exception to minimizing the use of internal cost allocations arises for computing. In this case, expenses are to be consolidated in the central computing functional area and transfers to other funds are then shown as internal cost allocations.

4. Debt Servicing and Retirement - Principal and interest repayments associated with ancillary enterprises are to be appropriately included as expenses of ancillary enterprises. This treatment emphasizes their fully-costed nature and assists in matching expenses with revenues.

5. Gifts-in-Kind - These must be reported as both revenue and expenses within the appropriate fund or function.

III DEFINITIONS AND EXPLANATORY COMMENTS

The funds and functional areas are defined first for assistance in segregating the various activities for reporting purposes. Applicable revenue and expense line item categories are then outlined.

A. Funds (Report form Tables 1, 2, and 3)

1. Operating - This fund accounts for the costs of instruction, research other than sponsored or contract research, academic support services, administrative, plant maintenance and other operating expenses of the university financed by fees, grants and other general income. This fund column will normally include all revenues and expenses which the university considers to be operating, within the functional operating areas referred to in Section B.

2. Other (Non-Credit) - This fund accounts for all revenues and expenses associated with lectures, courses, and similar activities which are not recognized by the institution for the purpose of granting credit.

3. Ancillary Enterprises - These operations reflect services provided as ancillary (supplementary) to the primary function of instruction and research and, although an integral part of university total operations, reported separately. This separation also follows generally accepted practices of university accounting.

   The services are typically provided on a "fee for service" basis. Revenues and expenses from "sales producing", non-teaching areas (including bookstore, food services, residences, parking, university press/publishing, property rentals, university facility rentals, theatres) are to be reported.

To properly reflect the operations of ancillary enterprises the financial reporting of the enterprises should include all material expenses, both direct and indirect, including a reasonable apportionment of university administrative and management charges.

Expenses of replacement, additional furniture and equipment purchases and capital debt repayment borne directly from ancillary enterprise revenue are to be shown under this fund column in their respective objects.

4. Sponsored Research - These funds account for government and private sources of external grant support available and expended on research activities and projects.

   Expenses may include overhead charges by the university which will show either in the specific object or, if applied on a percentage or on a formula basis, in the object "Internal Cost Allocations".

5. Trust and Endowment - These funds account for expendable gifts, benefactions, grants available for special purposes (other than operating or capital), and interest earned on non-expendable gifts, in accordance with donors' intentions.

6. Capital - These funds account for grants and monies available or to be spent and amounts expended for capital purposes including building programmes. Investments in fixed assets are not considered part of the fund balances and are excluded from the Capital fund balances.

7. Total Expendable - A cross total of the expendable funds revenue and expense items (Tables 2 and 3) is required along with a cross addition of the individual fund totals. Total expendable revenue from Table 2 and total expenses from Table 3 are to be carried forward to Table 1.

8. Non-Expendable Trust and Endowment - These funds account for the capital of gifts which are received but which cannot be spent.

B. Functional Areas - Operating Expenses (Report form Table 4)

   1. Instruction and (Non-Sponsored) Research - This functional area includes all direct costs of faculties, academic

departments, graduate school, summer school, credit extension, deans and departmental offices and other academic functions and expenses attributable to the area of Instruction and (Non-Sponsored) Research.

Note: As indicated earlier, costs attributable to the Faculty of Medicine are to be shown in the designated column at the *net* cost to the university; i.e., recoveries from the Ontario Ministry of Health (Treatment and Rehabilitation Funds) are to be deducted before expenses are entered on the report and are not to show as a lump sum offset or as revenue. The expenses of *all* other areas of Instruction and Research (including Health Sciences other than the Faculty of Medicine) are to be shown in the first column and a subtotal of Instruction and Research entered in the third column of the report. Research sponsored directly by the university should be reported here.

2. *Library* - This area encompasses the institution´s main library, branch, faculty or departmental libraries. All purchases of books and periodicals from operating funds should be shown under this functional heading.

3. *Central Computing* - Only expenses for central computing facilities are recorded in the functional area "central computing". A central computing facility is defined as comprising those computer-related activities and resources which, due to (a) economies of scale, (b) the existence of a large number of users who require a wide variety of services, and (c) the high degree of technical expertise required in computer operations, have been organized under the management of a central administration. This is usually seen as a university resource, available on a university-wide basis as the most effective way of providing certain services supportive of the institution´s instruction, research and administrative activities.

   This contrasts with stand-alone computer installations established for the main purpose of providing services to a single division or department. Where facilities are meant to serve a single division or department, the expenses of these remote computing resources should be reported within the relevant fund or functional area.

   If an institution employs a charge-out system for central computing time, the expenses should be drawn together and reported under this column. Having drawn together the total costs of computing and EDP installations, a segregation is required of the total operating expenses between "Academic" (Instruction and Research and Library) and "Non-academic". This segregation is reported in the space provided at the bottom of the financial reporting forms for Operating Expenses, Table 4.

If an allocation of costs to other fund entities is necessary, the Object of Expense "Internal Cost Allocation" should be used for the purpose of recording these transfers (e.g., charges made to Sponsored Research funds). By making these transfers, the functional area will show the net charge to the operating fund.

4. Student Services - This functional area should include the cost of services (other than direct teaching, research and administrative services) provided to students by an institution. Generally, these services will include counselling; both intramural and intercollegiate athletics (not physical education); Dean of Students; placement services; student housing services (not to be confused with residence hall operations); student transportation services; grants to student organizations; student programme costs, e.g., cultural, music, drama; student centre costs and student awards administration.

   If any of the foregoing activities are carried as ancillary enterprises on the statements of the institution, the revenue and expenses should be transferred to this functional operating area for reporting purposes. These services may be provided from general revenue or wholly or in part by a specific charge included in the incidental fee structure.

   Note: Student Activity Fees collected and turned over to student councils or federations are to be excluded where an institution is acting in an agency capacity.

5. Administration - This function includes the administration, planning and information costs and activities associated with the offices of the president and vice-president, the registrar and admissions (including student recruitment and high school liaison), research administration, board and senate secretariat, finance and accounting, personnel, central purchasing, receiving, and stores and institutional research.

6. Physical Plant - This functional area reflects costs related to the physical facilities of the university, including the following:

   (a) Physical Plant Administration - activities necessary to carry out the duties of management and administration for all areas under the jurisdiction of the Physical Plant Division.

(b) Building Maintenance - routine repair of buildings and structures, including normal recurring repairs and preventive maintenance.

(c) Custodial Services - janitorial and custodial services to buildings and structures including care and waxing of floors, washing of windows and costs of all cleaning contracts let to outside cleaning contractors (including window-washing).

(d) Utilities - costs for energy for heating, cooling, light and power, gas, water; costs of telephone equipment rental, acquisition and switchboard (including related personnel costs) and any other utilities necessary for the operation of the physical plant.

(e) Landscape and Grounds Maintenance - operation and maintenance of campus landscape and grounds.

(f) Security and Traffic - costs for watchmen, police services related to plant and campus security, and vehicle control. Costs relating to "parking lots" are to be segregated and reported as an ancillary enterprise.

(g) Other - services and costs which are frequently the responsibility of Physical Plant Departments are as follows:

  (i) Purchasing, receiving and stores. If the purchasing, receiving and stores functions are centralized, then the expenditure should be included under Administration. Otherwise, (decentralized purchasing, receiving and stores) expenditures should be included under each function´s applicable activities.

  (ii) Hauling, moving and storing of furniture for other departments.

  (iii) The costs of messenger, mailman, postal services, porters, or services requiring technical direction at the time of performance which are usually provided by the department having specific jurisdiction.

  (iv) Property taxes and other municipal assessments.

(v) Vehicles and equipment.

(vi) Unabsorbed physical plant costs relative to chargeouts, not recovered from departmental work orders.

(vii) Property and liability insurance.

(viii) Renovations, alterations and major repairs.

(ix) Costs of renting space and land together with property taxes paid thereon.

Costs reported should represent the total operating costs of the physical plant function as defined and not necessarily those functions and costs administered by the physical plant department at each university. Physical plant expenses are to be reported in accordance with the principles of reporting, guidelines and definitions established by the Council of Finance Officers - Universities of Ontario and the Ontario Association of Physical Plant and Planning Administrators (OAPPPA). These principles of reporting, guidelines and definitions are published in Volume III, Physical Plant Operating Expenses of this report.

7. Other - This area is to be used for all other operating expenses including the development office, alumni office, public relations, and the administration of the safety programme. It would include expenses for professional fees (legal and audit), convocations and ceremonies, and insurance (except fire, boiler and pressure vessel, property and liability insurance which are to be reported under the physical plant function).

C. Object of Expense (Report form Tables 3 and 4)

1. Salaries and Wages

(a) Academic Ranks - this object will include salaries paid to staff who hold an academic rank in the reporting institution from lecturers to deans inclusive (both full or part-time) in faculties, academic departments or programmes, summer schools, credit extension courses and other academic functions. Salary payments to staff members on paid academic leave are also included.

(b) Other Instruction and Research - payments made to staff members without academic rank at the reporting institution who are engaged in instruction and research as instructors, tutors, markers, demonstrators, teaching assistants, research assistants, invigilators, clinical assistants, post-doctoral fellows, and others are to be included. Payments made to graduate and undergraduate students undertaking these activities are to be included.

Note: Salaries paid from Sponsored Research funds are to be shown under that Fund column and in the sub-object of expense, i.e. 1 (a) or 1 (b), according to the rank and/or classification of the recipient.

(c) Other Salaries and Wages - this object will reflect all salaries, wages and payments to non-instructional staff (support staff) including among others, technicians, clerical and secretarial, professional and managerial, janitorial, trades and maintenance.

Note: All salaries for functions other than instruction and research are to be included in this object even though individuals, (e.g., certain professional librarians or computing centre personnel), may hold the equivalent of an academic rank.

2. Employee Benefits - This object is to reflect an institution's contributions (with respect to salaries) for pensions including payments for actuarial deficiencies and past service liability, group life insurance, salary continuance insurance, dental plans, cost of Workmen's Compensation, free tuition, unemployment insurance, and other costs of an employee benefit programme. Memberships or other perquisites of employment are not to be reported here. Whenever an institution pays a premium or sets aside an amount for an employee, these amounts should be included under employee benefits. All other categories of payments shall be reported under salary expenditures.

3. Library Acquisitions - This object will include all purchases of books, periodicals, microfilms, microfiche and other reference materials, (including costs of bookbinding), with respect to the institution's main library, branch and faculty or departmental libraries.

4. Equipment and Furniture - Under the appropriate sub-headings of "purchase", "rental" and "maintenance", report here all expenses for equipment and furniture, including laboratory equipment (other than consumables), administrative equipment and furnishings (including

carpets and drapery), copying and duplicating equipment, computing equipment, maintenance equipment. Installment and lease purchase computer contracts should be classified under the heading "purchase". Installation costs would normally be classified as an expense for equipment and furniture.

5. Operational Supplies and Expenses - This object will include among other items all expenses for supplies which are normally consumed within the fiscal year, including postage, reproduction (i.e., all reproducing and printing carried out by the university), publications, telephone and long distance charges, repair materials, office supplies, and computer software packages.

6. Cost of Goods Sold - This object is to be used where an inventory method of accounting is normally employed, (e.g. bookstore, food services) and should include the laid down cost of goods purchased for resale only. The remaining costs of operating the service, i.e. salaries, supplies, etc., are to be shown in their respective objects. Where a service is externally contracted, particularly in the ancillary enterprises area, the total costs of the contract should be included in the object "Externally Contracted Services", referred to below.

7. Utilities - Expenses for fuel, electricity, water, gas and telephone equipment rental and installation costs are reported in this object. The cost of utilities is to be included in total under the functional area "Physical Plant".

8. Municipal Taxes - Property taxes for which there are compensatory grants as well as all other payments for municipal services out of operating funds are to be included.

   Taxes paid in relation to space rental are not to be reported here; these amounts should be included with other costs of space rental under the object entitled "Miscellaneous".

   Note: Municipal taxes for which compensatory grants are received from the province are to be shown in the Physical Plant functional area of operating expenses, as are other payments for municipal services (e.g., garbage disposal, fire protection) out of operating funds.

9. Renovations, Alterations and Major Repairs - This object includes all expenses for renovations and alterations to existing university space (whether internally performed

or externally contracted). It excludes expenses of maintenance, repair or refurbishing except major repairs of a non-recurring nature in excess of $10,000 which are to be included. If these specific kinds of services are externally contracted they are to be reported under this object and not as "Externally Contracted Services". If internally performed, the total costs including labour and materials should be brought together in this object.

Note: Repairs and refurbishing of less than $10,000 value are not to be included in this object. The costs of labour, materials or externally contracted services for repairs and refurbishing of less than $10,000 value are to be shown in their own objects.

10. Externally Contracted Services - All expenses for services contracted to external agencies (except for renovations, alterations and major repairs) are to be included. Examples of expenses to be included would be cleaning contracts, security services, snow removal and similar time and material contracts under physical plant, and food services under ancillary enterprises. Where food services are contracted, the contract amount in total should be shown under this object and not under cost of goods sold or other objects, even though the contractor may provide a breakdown.

11. Scholarships, Bursaries, etc. - This object will include all payments to students (except those for which the student is required to perform service for that payment) including fee remission and gifts.

Note: This expense is to be displayed under the "Student Service" functional area of operating expenses on Table 4.

12. Principal and Interest Repayments - This object reflects all principal and interest repayments on university debts.

Note: Where repayments are made as debt retirement for ancillary enterprise assets, the repayment should appear under the Ancillary Enterprise fund even though the institution's financial statement may reflect the repayment through the capital account.

13. Land and Site Services - This object is to include acquisition costs, land improvements and site preparation, including landscaping, sewers and road. Also include fees and planning costs relative to the direct expenses.

14. Buildings - All expenses which are normally considered part of the construction costs are to be included. Where applicable, furniture and equipment and site services are to be segregated from the total contract for inclusion in their specific objects of expenses. Include all fees and planning costs associated or directly attributable to this object as well as any costs such as utilities incurred during construction.

15. Miscellaneous - This category of expenses includes amounts not reported in the previously identified objects. Categories of expenses may include recruitment, travel and field trips, relocation, entertainment, memberships, ceremonials, assistance to student organizations, insurance, legal fees, audit fees, consultants' fees, cost of renting space and land together with property taxes paid thereon. Expenses which can be properly identified as belonging to another object are not to be included here, particularly those which fall within the category of operational supplies and expense.

16. Internal Cost Allocation - This object is intended only for internal transfers of costs among funds. As indicated previously, wherever possible or feasible, direct allocation of expenses should be reported in the appropriate fund and this object should not be used for bookkeeping expediency. Reductions in the objects of expense of one fund should be offset by corresponding increases in those same expense objects within the other fund.

    Within the Total Operating Expenses all objects should have direct allocation into the functional areas and this object will therefore only represent the net effect of transfers to other "funds". This object of expense will not be used in respect to the Physical Plant functional column. On Table 3 of the report forms, this object of expenses must cross-add to Nil.

D. Revenue Sources (Report form Table 2)

1. Government Grants and Contracts - This object will include all grants and contracts from the Ministry of Colleges and Universities and other Ontario government departments and agencies, federal and municipal governments and governmental agency sources. Grants and contracts from other provinces and from foreign governments are to be reported under "Other Government" grants and contracts.

(a) Ontario

(i) MCU Formula Grants - include basic grant only.

(ii) MCU Extra Formula Grants - include only:

- supplementary grants
- northern grants
- bilingualism grants
- other supplementary as recommended by OCUA.

(iii) MCU Other Grants - include:

- teacher education
- off-campus programme
- grant in lieu of municipal taxes
- second language and francophone grants
- capital grants.

(b) Other Ontario Grants - include Capital and other grants received from other provincial ministries; e.g. OMAF grants for Guelph, Education Block grant to OISE, and energy management grants. While some of these grants may be administered by MCU, the Source of Funds may be other than MCU and, therefore, should be reported here rather than under the previous (iii).

(c) Federal

This will include all grants from the Government of Canada or its agencies.

(d) Municipal

Include all grants received from municipalities.

(e) Other Governments

This will include all grants from, and contracts with, other provinces and foreign governments.

2. Fees

(a) Tuition credit - includes fees for fall and winter sessions of a semester type operation, all three terms of a trimester operation, the year-round operation of graduate schools, intersession, spring session credit courses and credit extension. Fees for "make-up" or special courses which are related to the credit offerings of an institution and fees for auditing in credit courses are to be included.

(b) Tuition non-credit - includes fees for lectures, courses, and similar activities which are not recognized by the institution for the purposes of granting credit.

(c) Miscellaneous - includes all other fees charged to students, including health services, athletics, charges for deferred or installment payment, late registrations, and lockers, but excluding fees collected and turned over to student-controlled and administered areas such as Student Councils or Federations.

Note: Room and board charges for residence operations are to be recorded with ancillary enterprises.

3. Borrowings - this category should include only those borrowings which are used to finance capital expenditures, where the university will repay both interest and principal.

4. Donations - includes amounts and gifts-in-kind received from individuals, companies, foundations, charitable institutions and associations which are considered to be gifts for tax purposes and eligible for tax receipts as charitable donations.

5. Non-Government Grants and Contracts - includes amounts received from individuals, companies, foundations and associations for which no tax receipts are provided and which are not considered to be charitable donations for tax purposes. Contracts provide financial support under certain specific stipulations and conditions, including the provision of a deliverable product such as a piece of equipment or a report. Non-government grants provide financial support without any formal, detailed stipulations or limitations.

6. Sales of Services and Products - includes external receipts from sales in ancillary enterprises. Revenues associated with funds other than ancillary enterprises should be netted against the object of expense.

7. Investment Income - includes income from dividends, bonds, mortgages, short-term notes and bank interest. Realized gains or losses, if treated as income, should also be included in the applicable fund area. Significant non-recurring items should be noted.

Interest charged to student loans or other non-tuition fee accounts receivable should be allocated to investment income.

8. Miscellaneous - includes any form of revenue not identified in the above categories of revenue.

SUMMARY INFORMATION FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES FOR THE FISCAL YEAR ENDED 30 APRIL 1987 (IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING		OTHER (NON-CREDIT)	ANCILLARY ENTERPRISES		SUBTOTAL	SPONSORED RESEARCH	TRUST AND ENDOWMENT	CAPITAL		
	UNAPPROPRIATED (1)	APPROPRIATED (2)	(3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	(6)	(7)	(8)	(9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	1,763,043	0	38,229	267,164	0	2,068,436	369,605	160,127	101,342	2,699,510	26,106
2. TOTAL EXPENSE (FROM TABLE 3)	1,759,936	0	36,423	259,430	0	2,055,789	361,008	86,442	121,881	2,625,120	0
3. NET REVENUE (EXPENSE)	3,107	0	1,806	7,734	0	12,647	8,597	73,685	-20,539	74,390	26,106
4. INTERFUND TRANSFERS	458	0	-88	-2,576	0	-2,206	16,475	-46,852	8,716	-23,867	23,867
5. NET VARIATION IN APPROPRIATIONS (FROM TABLE 5)	-2,927	2,844	0	-1,389	1,472	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR PER COFO-UO REPORT	638	2,844	1,718	3,769	1,472	10,441	25,072	26,833	-11,823	50,523	49,973
7. NET RECONCILING ITEMS	-533	-301	1,110	1,827	-74	2,029	-901	-308	-3,084	-2,264	-55
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	1,171	3,145	608	1,942	1,546	8,412	25,973	27,141	-8,739	52,787	50,028
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-6,580	59,259	1,807	12,993	12,851	80,330	128,205	150,713	55,171	414,419	339,836
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-5,409	62,404	2,415	14,935	14,397	88,742	154,178	177,854	46,432	467,206	389,864

Note: In addition to the above revenue and expenses, $24,591 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided the services.

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

SOURCE / TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	1,266,588	0	0	1,266,588	0	0	0	1,266,588	0
(II) EXTRA FORMULA	22,685	0	0	22,685	0	0	0	22,685	0
(III) OTHER MCU GRANTS	64,212	1,175	0	65,387	1,384	13,000	60,436	140,207	2,000
(B) OTHER ONTARIO GRANTS	8,669	6,332	150	15,151	66,097	8,657	9,074	98,979	0
TOTAL ONTARIO GRANTS	1,362,154	7,507	150	1,369,811	67,481	21,657	69,510	1,528,459	2,000
(C) FEDERAL	1,400	1,984	168	3,552	205,612	9,417	6,526	225,107	350
(D) MUNICIPAL	216	0	0	216	152	0	0	368	5
(E) OTHER	1,150	0	0	1,150	4,212	663	0	6,025	0
2. FEES (A) TUITION CREDIT	320,732	0	0	320,732	0	0	0	320,732	0
(B) TUITION NON-CREDIT	0	24,431	0	24,431	0	0	0	24,431	0
(C) MISCELLANEOUS	23,650	2,726	89,927	116,303	0	0	0	116,303	0
3. BORROWINGS	0	0	0	0	0	0	8,410	8,410	0
4. DONATIONS	7,416	255	598	8,269	7,010	67,117	6,698	89,094	9,372
5. NON-GOVT. GRANTS & CONTRACTS	2,363	220	300	2,883	77,239	5,451	922	86,495	0
6. SALES OF SERVICE AND PRODUCTS	0	0	174,171	174,171	0	0	0	174,171	0
7. INVESTMENT INCOME	27,955	386	505	28,846	4,497	49,866	4,187	87,396	13,380
8. MISCELLANEOUS	16,007	720	1,345	18,072	3,402	5,956	5,089	32,519	999
TOTAL	1,763,043	38,229	267,164	2,068,436	369,605	160,127	101,342	2,699,510	26,106

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	677,680	6,074	0	683,754	38,349	11,123	0	733,226
(B) OTHER INSTRUCTION AND RESEARCH	67,715	4,114	0	71,829	70,954	4,308	0	147,091
(C) OTHER SALARIES AND WAGES	493,962	12,910	71,625	578,497	89,324	14,918	0	682,739
TOTAL SALARIES AND WAGES	1,239,357	23,098	71,625	1,334,080	198,627	30,349	0	1,563,056
2. EMPLOYEE BENEFITS	154,062	2,347	7,430	163,839	15,792	3,362	0	182,993
TOTAL SALARIES AND BENEFITS	1,393,419	25,445	79,055	1,497,919	214,419	33,711	0	1,746,049
3. LIBRARY ACQUISITIONS	39,474	0	0	39,474	1,555	920	149	42,098
4. EQUIPMENT & FURNITURE (A) PURCHASE	67,710	497	4,591	72,798	33,135	6,512	20,906	133,351
(B) RENTAL	7,830	135	576	8,541	936	449	0	9,926
(C) MAINTENANCE	14,013	38	1,298	15,349	2,137	112	16	17,614
5. OPERATIONAL SUPPLIES AND EXPENSES	86,907	6,396	24,462	117,765	73,522	13,592	327	205,206
6. COST OF GOODS SOLD	0	0	80,439	80,439	0	0	0	80,439
7. UTILITIES	56,299	374	16,992	73,665	1,150	0	0	74,815
8. MUNICIPAL TAXES	9,919	0	1,380	11,299	0	0	0	11,299
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	10,241	16	5,697	15,954	963	171	23,749	40,837
10. EXTERNALLY CONTRACTED SERVICES	19,122	220	25,500	44,842	873	108	0	45,823
11. SCHOLARSHIPS, BURSARIES, ETC.	15,038	6	0	15,044	2,104	21,841	0	38,989
12. PRINCIPAL AND INTEREST REPAYMENTS	1,149	0	11,979	13,128	0	117	2,283	15,528
13. LAND AND SITE SERVICES	244	11	178	433	0	0	3,739	4,172
14. BUILDINGS	0	0	523	523	0	0	70,652	71,175
15. MISCELLANEOUS	46,112	2,830	4,661	53,603	26,698	7,197	301	87,799
16. INTERNAL COST ALLOCATIONS	-7,541	455	2,099	-4,987	3,516	1,712	-241	0
TOTAL	1,759,936	36,423	259,430	2,055,789	361,008	86,442	121,881	2,625,120

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

FUNCTIONAL AREA / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH									
	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	627,038	50,642	677,680	0	0	0	0	0	0	677,680
(B) OTHER INSTRUCTION AND RESEARCH	66,169	1,546	67,715	0	0	0	0	0	0	67,715
(C) OTHER SALARIES AND WAGES	151,539	22,138	173,677	67,932	33,733	31,281	83,706	92,038	11,595	493,962
TOTAL SALARIES AND WAGES	844,746	74,326	919,072	67,932	33,733	31,281	83,706	92,038	11,595	1,239,357
2. EMPLOYEE BENEFITS	101,401	12,095	113,496	8,632	4,127	3,204	10,404	12,385	1,814	154,062
TOTAL SALARIES AND BENEFITS	946,147	86,421	1,032,568	76,564	37,860	34,485	94,110	104,423	13,409	1,393,419
3. LIBRARY ACQUISITIONS	0	0	0	39,474	0	0	0	0	0	39,474
4. EQUIPMENT & FURNITURE (A) PURCHASE	32,264	2,022	34,286	6,709	15,286	860	3,006	6,293	1,270	67,710
(B) RENTAL	1,508	324	1,832	587	4,033	156	543	307	372	7,830
(C) MAINTENANCE	4,278	188	4,466	885	5,953	162	1,026	1,169	352	14,013
5. OPERATIONAL SUPPLIES AND EXPENSES	44,154	2,841	46,995	3,360	4,318	5,432	11,899	11,101	3,802	86,907
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	56,299	0	56,299
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	9,919	0	9,919
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	10,241	0	10,241
10. EXTERNALLY CONTRACTED SERVICES	657	250	907	326	219	838	977	15,521	334	19,122
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	15,038	0	0	0	15,038
12. PRINCIPAL AND INTEREST REPAYMENTS	124	0	124	0	0	28	499	26	472	1,149
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	244	0	244
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	18,304	1,166	19,470	504	1,509	2,732	7,186	6,079	8,632	46,112
16. INTERNAL COST ALLOCATIONS	-1,153	-625	-1,778	0	-1,805	-114	-3,370	0	-474	-7,541
TOTAL	1,046,283	92,587	1,138,870	128,409	67,373	59,617	115,876	221,622	28,169	1,759,936

CENTRAL COMPUTING COSTS:		
	ACADEMIC	42,534
	NON-ACADEMIC	24,839
	TOTAL	67,373

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACEMENTS (7)	PURCHASE ORDER COMMITMENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	4,561	9,916	22,120	127	1,813	38,537	5,371	327	487	6,185
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	3,721	9,393	20,141	69	2,355	35,679	4,041	195	477	4,713
3. OTHER	-263	0	245	0	4	-14	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR	577	523	2,224	58	-538	2,844	1,330	132	10	1,472
5. RECONCILIATION TO AGREE WITH FINANCIAL STATEMENTS	125	199	-85	72	-10	301	273	-199	0	74
6. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	702	722	2,139	130	-548	3,145	1,603	-67	10	1,546
7. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	5,905	9,418	22,853	3,236	17,847	59,259	12,119	195	537	12,851
8. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	6,607	10,140	24,992	3,366	17,299	62,404	13,722	128	547	14,397

TABLE 6

PERCENTAGE ANALYSIS OF REVENUES BY SOURCE AND BY TYPE OF FUND

TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

1982-83 to 1986-87

	1982-83	1983-84	1984-85	1985-86	1986-87
I OPERATING REVENUE BY SOURCE OF REVENUE					
Government Grants and Contracts					
Ontario					
Formula	74.1%	73.9%	74.2%	73.7%	71.8%
Extra Formula	1.0	1.0	1.3	1.3	1.3
MCU Grants	0.8	1.5	0.7	1.1	3.6
Other	0.8	0.5	0.4	0.6	0.5
Total Ontario Grants	76.8	77.0	76.7	76.7	77.3
Federal	0.0	0.0	0.0	0.1	0.1
Municipal	0.0	0.0	0.0	0.0	0.0
Other	0.0	0.0	0.0	0.1	0.1
Fees					
Tuition Credit	18.0	18.6	18.7	18.6	18.2
Tuition Non-Credit	0.0	0.0	0.0	0.0	0.0
Miscellaneous	1.1	1.2	1.2	1.3	1.3
Borrowings	0.0	0.0	0.0	0.0	0.0
Donations	0.5	0.5	0.4	0.5	0.4
Non-Government Grants & Contracts	0.0	0.0	0.0	0.0	0.1
Sales of Service & Products	1.7	1.7	1.9	1.7	0.0
Investment Income	0.7	0.8	0.9	1.0	1.6
Miscellaneous	1.1	0.3	0.1	0.1	0.9
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II TOTAL REVENUE BY TYPE OF FUND					
Non-Capital					
Operating	70.5%	70.2%	69.3%	69.2%	67.2%
Other (including non-credit)	1.3	1.4	1.4	1.4	1.5
Ancillary Enterprises	10.6	10.2	10.0	10.3	10.2
Sponsored Research	14.1	14.7	15.3	15.0	14.1
Trust and Endowment	3.4	3.6	3.9	4.2	6.1
Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
Total Funds					
Non-Capital	97.8%	97.4%	97.3%	96.1%	96.3%
Capital	2.2	2.6	2.7	3.9	3.7
Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

TABLE 7

PERCENTAGE ANALYSIS OF EXPENSES

BY OBJECT OF EXPENSE, BY FUNCTIONAL AREA AND BY TYPE OF FUND

TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

1982-83 to 1986-87

		1982-83	1983-84	1984-85	1985-86	1986-87
I	OPERATING EXPENSES BY OBJECT OF EXPENSE					
	Salaries and Wages					
	Academic Ranks	39.3%	38.6%	38.5%	38.2%	38.5%
	Other Instruction and Research	4.0	3.9	3.9	3.9	3.8
	Other Salaries and Wages	27.8	28.1	28.0	28.2	28.1
	Total Salaries and Wages	71.1	70.5	70.3	70.3	70.4
	Employee Benefits	8.7	8.9	9.0	9.1	8.8
	Total Salaries and Benefits	79.8	79.5	79.3	79.4	79.2
	Library Acquisitions	2.1	2.2	2.2	2.2	2.2
	Equipment and Furniture					
	Purchase	2.1	2.9	2.9	3.0	3.8
	Rental	0.8	0.6	0.5	0.4	0.4
	Maintenance	0.5	0.5	0.7	0.7	0.8
	Operational Supplies and Expenses	5.0	4.8	5.0	5.2	4.9
	Utilities	3.7	3.6	3.5	3.5	3.2
	Municipal Taxes	0.6	0.6	0.6	0.6	0.6
	Renovations, Alterations and Major Repairs	1.2	1.0	1.0	0.8	0.6
	Externally Contracted Services	1.3	1.3	1.1	1.1	1.1
	Scholarships, Bursaries, etc.	0.9	0.9	0.9	0.9	0.9
	Principal and Interest Repayments	0.0	0.0	0.0	0.1	0.1
	Miscellaneous	2.3	2.4	2.5	2.6	2.6
	Internal Cost Allocations	-0.3	-0.3	-0.4	-0.4	-0.4
	TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II	OPERATING EXPENSES BY FUNCTIONAL AREA					
	Instruction and Research	64.3%	64.3%	64.6%	64.6%	64.7%
	Library	7.1	7.1	7.1	7.1	7.3
	Academic Central Computing	2.4	2.6	2.3	2.2	2.4
	Total Instruction, Library, Ac. Cent. Comp.	73.8	74.0	74.0	73.9	74.4
	Non-Academic Central Computing	1.4	1.4	1.5	1.4	1.4
	Student Services	3.3	3.2	3.2	3.4	3.4
	Administration	6.3	6.3	6.3	6.7	6.6
	Physical Plant	13.7	13.4	13.3	13.0	12.6
	Other	1.5	1.7	1.6	1.6	1.6
	TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
III	TOTAL EXPENSES BY TYPE OF FUND					
	Non-Capital					
	Operating	70.5%	70.8%	70.4%	70.2%	70.3%
	Other (including non-credit)	1.4	1.4	1.4	1.4	1.5
	Ancillary Enterprises	10.7	10.4	10.0	10.2	10.4
	Sponsored Research	14.4	14.2	14.9	14.7	14.4
	Trust and Endowment	2.9	3.1	3.4	3.6	3.5
	Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
	Total Funds					
	Non-Capital	97.6%	97.6%	97.2%	96.5%	95.4%
	Capital	2.4	2.4	2.8	3.5	4.6
	Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

TABLE 8

ENROLMENT AND BASIC INCOME UNITS (BIU´s) IN 1986-87[1]
(NOT TO BE RELATED TO FORMULA GRANTS)

	ENROLMENT			BIU´s		
	UNDERGRADUATE FFTEs	GRADUATE FTEs [2]	TOTAL	UNDERGRADUATE [3]	GRADUATE [4]	TOTAL
BROCK	5,896.3	424.6	6,320.9	8,716.5	735.6	9,452.1
CARLETON	11,859.4	1,277.2	13,136.6	15,783.2	4,194.7	19,977.9
GUELPH	10,318.4	908.6	11,227.0	17,741.6	3,784.0	21,525.6
LAKEHEAD	4,045.1	158.7	4,203.8	5,728.4	469.1	6,197.5
LAURENTIAN	4,897.1	132.5	5,029.6	7,117.4	374.5	7,491.9
ALGOMA	291.8	0.0	291.8	291.8	0.0	291.8
NIPISSING	705.7	0.0	705.7	1,168.2	0.0	1,168.2
HEARST	57.9	0.0	57.9	57.9	0.0	57.9
McMASTER	11,139.3	1,335.1	12,474.4	17,936.2	5,213.5	23,149.7
OCA	1,928.7	0.0	1,928.7	2,508.4	0.0	2,508.4
OISE	71.5	1,518.7	1,590.2	128.3	4,652.2	4,780.5
OTTAWA	14,549.0	1,973.0	16,522.0	22,564.9	5,637.3	28,202.2
QUEEN´S	11,443.9	1,638.3	13,082.2	19,498.8	5,986.1	25.484.9
RYERSON	11,297.6	0.0	11,297.6	15,364.0	0.0	15,364.0
TORONTO	34,819.8	4,613.4	39,433.2	59,232.0	17,647.1	76,879.1
TRENT	3,704.4	31.6	3,736.0	4,959.6	110.4	5,070.0
WATERLOO	14,791.5	1,295.7	16,087.2	22,818.8	5,503.0	28,321.8
WESTERN	20,958.9	1,863.8	22,822.7	31,222.0	6,498.6	37,720.6
WILFRID LAURIER	5,445.2	406.3	5,851.5	7,243.1	1,159.9	8,403.0
WINDSOR	9,024.5	592.5	9,617.0	12,291.9	2,063.0	14,354.9
YORK	23,684.7	1,847.1	25,531.8	34,385.4	6,473.5	40,858.9
DOMINICAIN	44.4	28.2	72.6	44.4	25.4	69.8
TOTAL	200,975.1	20,045.3	221,020.4	306,802.8	70,527.9	377,330.7

Notes:
1. Including enrolment and BIU´s in affiliated and federated institutions.
2. Including summer session.
3. Including imputing adjustments.
4. Including minimum/maximum adjustments.

Source: Ontario Ministry of Colleges and Universities´ UAR Financial Report.
Details on Formula Grants are found in Ontario Operating Formula Manual.

SUMMARY INFORMATION FOR UNIVERSITIES

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR UNIVERSITIES

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING		OTHER (NON-CREDIT)	ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	(3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	1,721,451	0	38,063	249,332	0	2,008,846	369,223	153,268	99,425	2,630,762	22,425
2. TOTAL EXPENSE (FROM TABLE 3)	1,714,163	0	36,243	242,786	0	1,993,192	360,694	83,358	120,520	2,557,764	0
3. NET REVENUE (EXPENSE)	7,288	0	1,820	6,546	0	15,654	8,529	69,910	-21,095	72,998	22,4[illegible]5
4. INTERFUND TRANSFERS	-2,516	0	-102	-2,837	0	-5,455	16,464	-46,811	11,283	-24,519	24,519
5. NET VARIATION IN APPROPRIATIONS (FROM TABLE 5)	-3,548	3,465	0	-1,349	1,432	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR PER COFO-UO REPORT	1,224	3,465	1,718	2,360	1,432	10,199	24,993	23,099	-9,812	48,479	46,944
7. NET RECONCILING ITEMS	579	-311	1,116	581	-74	1,891	-893	-386	-3,246	-2,634	-57
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	645	3,776	602	1,779	1,506	8,308	25,886	23,485	-6,566	51,113	47,001
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-13,036	58,059	2,054	10,626	12,851	70,554	128,148	125,242	45,016	368,960	299,281
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-12,391	61,835	2,656	12,405	14,357	78,862	154,034	148,727	38,450	420,073	346,282

Note: In addition to the above revenue and expenses, $24,591 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided the services.

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR UNIVERSITIES

TYPE OF FUND / SOURCE	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	1,248,000	0	0	1,248,000	0	0	0	1,248,000	0
(II) EXTRA FORMULA	21,446	0	0	21,446	0	0	0	21,446	0
(III) OTHER MCU GRANTS	63,645	1,175	0	64,820	1,384	13,000	60,436	139,640	2,000
(B) OTHER ONTARIO GRANTS	8,563	6,332	69	14,964	66,097	8,657	9,074	98,792	0
TOTAL ONTARIO GRANTS	1,341,654	7,507	69	1,349,230	67,481	21,657	69,510	1,507,878	2,000
(C) FEDERAL	1,344	1,975	165	3,484	205,232	9,363	6,526	224,605	350
(D) MUNICIPAL	216	0	0	216	152	0	0	368	5
(E) OTHER	620	0	0	620	4,212	663	0	5,495	0
2. FEES (A) TUITION CREDIT	312,238	0	0	312,238	0	0	0	312,238	0
(B) TUITION NON-CREDIT	0	24,332	0	24,332	0	0	0	24,332	0
(C) MISCELLANEOUS	22,991	2,726	78,685	104,402	0	0	0	104,402	0
3. BORROWINGS	0	0	0	0	0	0	8,325	8,325	0
4. DONATIONS	1,603	207	0	1,810	7,008	64,578	5,965	79,361	7,689
5. NON-GOVT. GRANTS & CONTRACTS	344	210	252	806	77,239	5,403	414	83,862	0
6. SALES OF SERVICE AND PRODUCTS	0	0	168,407	168,407	0	0	0	168,407	0
7. INVESTMENT INCOME	23,146	386	479	24,011	4,497	45,726	3,699	77,933	11,382
8. MISCELLANEOUS	17,295	720	1,275	19,290	3,402	5,878	4,986	33,556	999
TOTAL	1,721,451	38,063	249,332	2,008,846	369,223	153,268	99,425	2,630,762	22,425

TABLE 2A
OPERATING REVENUE ANALYSIS

PERCENTAGE OF OPERATING REVENUE BY SOURCE
FOR THE FISCAL YEAR ENDED 30 APRIL 1987

SOURCE OF REVENUE	BROC (1)	CARL (2)	GUEL (3)	LAKE (4)	LAUR (5)	ALGO (6)	NIPI (7)	HEAR (8)	MCMA (9)	OCA (10)	OISE (11)	OTTA (12)	QUEE (13)	RYER (14)	TOR (15)	TRNT (16)	WAT (17)	WEST (18)	WLU (19)	WIND (20)	YORK (21)	TOTAL (22)
1. GOVERNMENT GRANTS AND CONTRACTS																						
(A) ONTARIO MCU																						
(I) FORMULA	70.1	68.9	73.4	65.0	58.4	40.6	61.4	51.6	72.6	72.4	72.6	69.6	77.5	75.6	77.2	62.1	73.1	74.1	70.8	71.9	67.2	72.5
(II) EXTRA FORMULA	0.0	0.0	0.0	8.3	14.7	5.9	9.3	18.8	0.0	0.0	0.0	8.0	0.0	0.0	0.0	6.9	0.0	0.0	0.0	0.0	0.5	1.2
(III) OTHER MCU GRANTS	3.1	3.2	3.9	4.4	5.0	34.8	3.1	16.9	4.4	2.1	2.2	3.1	3.8	2.7	4.1	3.2	3.5	3.5	3.7	2.8	3.3	3.7
(B) OTHER ONTARIO GRANTS	0.0	0.1	2.9	0.0	0.7	0.0	3.5	0.0	0.0	0.2	16.2	0.6	0.0	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.5
TOTAL ONTARIO GRANTS	73.2	72.2	80.1	77.8	78.7	81.4	77.3	87.3	76.9	74.7	91.1	81.2	81.4	78.3	81.4	72.2	76.6	77.8	74.5	74.7	71.0	77.9
(C) FEDERAL	0.0	0.5	0.0	0.2	0.0	0.0	0.0	0.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.0	0.0	0.2	0.1
(D) MUNICIPAL	0.0	0.0	0.0	0.0	0.0	0.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0
(E) OTHER	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.4	0.0
2. FEES (A) TUITION CREDIT	24.5	21.1	16.0	18.8	18.3	14.2	17.0	9.7	15.7	20.5	6.8	16.0	16.0	17.3	15.1	23.6	20.2	17.6	22.2	22.5	25.3	18.1
(B) TUITION NON-CREDIT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(C) MISCELLANEOUS	1.0	2.5	0.9	0.9	1.5	0.0	0.5	0.7	0.9	2.8	0.0	1.1	0.8	3.4	1.4	1.8	0.8	1.6	1.1	0.9	1.4	1.3
3. BORROWINGS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4. DONATIONS	0.0	0.9	0.0	0.1	0.2	0.0	1.0	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.2	0.1
5. NON-GOVT. GRANTS & CONTRACTS	0.0	0.1	0.0	0.0	0.2	2.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6. SALES OF SERVICE AND PRODUCTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7. INVESTMENT INCOME	0.5	1.1	1.7	1.9	0.2	0.0	3.2	1.1	1.8	1.3	1.7	1.1	0.1	0.6	1.9	1.5	1.7	1.7	2.1	1.6	0.5	1.3
8. MISCELLANEOUS	0.7	1.7	1.3	0.2	0.8	0.7	1.0	0.5	4.6	0.6	0.4	0.5	1.8	0.4	0.2	0.9	0.7	0.9	0.1	0.2	1.0	1.0
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Notes: 1. When making comparisons among institutions, please refer to the General Caveat and Committee Report.
2. Percentages may not necessarily total 100.0% due to rounding.

PERCENTAGE ANALYSIS OF EXPENDABLE REVENUE & ADDITIONS BY TYPE OF FUND BY INSTITUTION FOR THE FISCAL YEAR ENDED 30 APRIL 1987

TABLE 2B
EXPENDABLE REVENUE ANALYSIS

TYPE OF FUND / INSTITUTION	NON-CAPITAL						TOTAL EXPENDABLE FUNDS		
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTER-PRISES (3)	SPONSORED RESEARCH (4)	TRUST AND ENDOWMENT (5)	TOTAL NON-CAPITAL (6)	TOTAL NON-CAPITAL (7)	TOTAL CAPITAL (8)	TOTAL ALL FUNDS (9)
BROCK	84.1	0.6	10.4	3.3	1.6	100.0	95.7	4.3	100.0
CARLETON	74.1	0.5	12.5	11.2	1.8	100.0	97.8	2.2	100.0
GUELPH	57.0	3.5	10.8	23.6	5.1	100.0	94.7	5.3	100.0
LAKEHEAD	80.2	0.3	9.1	9.4	1.0	100.0	93.9	6.1	100.0
LAURENTIAN	78.0	0.2	10.4	6.8	4.6	100.0	94.1	5.9	100.0
ALGOMA	95.4	0.0	4.6	0.0	0.0	100.0	99.1	0.9	100.0
NIPISSING	96.9	0.0	0.0	2.9	0.3	100.0	98.2	1.8	100.0
HEARST	96.3	0.0	3.7	0.0	0.0	100.0	100.0	0.0	100.0
MCMASTER	53.9	0.2	8.6	22.4	14.9	100.0	98.7	1.3	100.0
ONTARIO COLLEGE OF ART	95.5	0.0	3.8	0.0	0.7	100.0	98.7	1.3	100.0
OISE	83.8	0.4	5.9	9.8	0.1	100.0	100.0	0.0	100.0
OTTAWA	75.8	0.3	3.5	14.8	5.7	100.0	97.8	2.2	100.0
QUEEN'S	61.7	0.4	9.4	15.4	13.1	100.0	96.1	3.9	100.0
RYERSON	85.5	2.7	7.9	3.0	0.9	100.0	94.7	5.3	100.0
TORONTO	61.7	2.9	9.1	19.3	6.9	100.0	95.7	4.3	100.0
TRENT	68.0	0.1	22.7	4.3	4.9	100.0	99.3	0.7	100.0
WATERLOO	65.9	0.0	12.2	16.6	5.3	100.0	92.7	7.3	100.0
WESTERN	66.3	2.9	12.3	13.0	5.4	100.0	96.0	4.0	100.0
WILFRID LAURIER	79.5	0.0	14.2	1.8	4.6	100.0	94.7	5.3	100.0
WINDSOR	81.4	0.0	10.3	6.9	1.4	100.0	95.4	4.6	100.0
YORK	80.6	1.0	10.5	5.9	1.9	100.0	99.3	0.7	100.0
AVERAGE ALL INSTITUTIONS	68.0	1.5	9.8	14.6	6.1	100.0	96.2	3.8	100.0

Notes: 1. When making comparisons among institutions, please refer to the General Caveat and Committee Report.
2. Percentages may not necessarily total 100.0% due to rounding.

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: TOTAL FOR UNIVERSITIES

OBJECT OF EXPENSE \ TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	658,414	6,074	0	664,488	38,349	11,111	0	713,948
(B) OTHER INSTRUCTION AND RESEARCH	67,567	4,066	0	71,633	70,841	4,306	0	146,780
(C) OTHER SALARIES AND WAGES	482,468	12,849	66,021	561,338	89,252	14,819	0	665,409
TOTAL SALARIES AND WAGES	1,208,449	22,989	66,021	1,297,459	198,442	30,236	0	1,526,137
2. EMPLOYEE BENEFITS	150,874	2,345	6,905	160,124	15,792	3,362	0	179,278
TOTAL SALARIES AND BENEFITS	1,359,323	25,334	72,926	1,457,583	214,234	33,598	0	1,705,415
3. LIBRARY ACQUISITIONS	38,237	0	0	38,237	1,555	905	140	40,837
4. EQUIPMENT & FURNITURE (A) PURCHASE	66,717	497	4,190	71,404	33,120	6,476	20,851	131,851
(B) RENTAL	7,762	135	559	8,456	936	449	0	9,841
(C) MAINTENANCE	13,687	38	1,100	14,825	2,137	112	16	17,090
5. OPERATIONAL SUPPLIES AND EXPENSES	83,938	6,345	22,798	113,081	73,452	13,492	255	200,280
6. COST OF GOODS SOLD	0	0	78,624	78,624	0	0	0	78,624
7. UTILITIES	55,334	374	15,657	71,365	1,150	0	0	72,515
8. MUNICIPAL TAXES	9,785	0	1,356	11,141	0	0	0	11,141
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	9,982	16	5,198	15,196	963	171	22,649	38,979
10. EXTERNALLY CONTRACTED SERVICES	18,707	219	21,562	40,488	873	108	0	41,469
11. SCHOLARSHIPS, BURSARIES, ETC.	13,845	6	0	13,851	2,104	19,869	0	35,824
12. PRINCIPAL AND INTEREST REPAYMENTS	777	0	11,769	12,546	0	0	2,177	14,723
13. LAND AND SITE SERVICES	234	11	168	413	0	0	3,739	4,152
14. BUILDINGS	0	0	523	523	0	0	70,637	71,160
15. MISCELLANEOUS	43,297	2,813	4,407	50,517	26,654	6,395	297	83,863
16. INTERNAL COST ALLOCATIONS	-7,462	455	1,949	-5,058	3,516	1,783	-241	0
TOTAL	1,714,163	36,243	242,786	1,993,192	360,694	83,358	120,520	2,557,764

TABLE 3A
EXPENSE ANALYSIS

PERCENTAGE ANALYSIS OF EXPENSES BY TYPE OF FUND BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1987

TYPE OF FUND / INSTITUTION	NON-CAPITAL						TOTAL FUNDS		
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTER-PRISES (3)	SPONSORED RESEARCH (4)	TRUST AND ENDOWMENT (5)	TOTAL NON-CAPITAL (6)	TOTAL NON-CAPITAL (7)	TOTAL CAPITAL (8)	TOTAL ALL FUNDS (9)
BROCK	84.8	0.4	10.5	3.7	0.7	100.0	95.5	4.5	100.0
CARLETON	75.2	0.4	12.4	11.2	0.8	100.0	96.8	3.2	100.0
GUELPH	57.9	3.7	11.5	24.4	2.5	100.0	94.1	5.9	100.0
LAKEHEAD	80.8	0.3	9.3	9.0	0.7	100.0	96.9	3.1	100.0
LAURENTIAN	82.6	0.2	9.8	5.7	1.7	100.0	94.8	5.2	100.0
ALGOMA	92.8	0.0	7.2	0.0	0.0	100.0	100.0	0.0	100.0
NIPISSING	97.2	0.0	0.0	2.7	0.1	100.0	97.9	2.1	100.0
HEARST	98.1	0.0	1.9	0.0	0.0	100.0	100.0	0.0	100.0
MCMASTER	56.9	0.2	8.9	23.9	9.9	100.0	98.6	1.4	100.0
ONTARIO COLLEGE OF ART	95.5	0.0	4.0	0.0	0.6	100.0	96.2	3.8	100.0
OISE	85.9	0.4	3.9	9.7	0.1	100.0	100.0	0.0	100.0
OTTAWA	76.4	0.2	3.5	14.0	5.8	100.0	97.5	2.5	100.0
QUEEN'S	65.5	0.4	8.4	16.6	9.1	100.0	94.7	5.3	100.0
RYERSON	87.5	1.1	7.3	3.0	1.0	100.0	94.2	5.8	100.0
TORONTO	65.5	3.2	9.5	18.1	3.6	100.0	95.3	4.7	100.0
TRENT	68.2	0.1	22.4	4.9	4.4	100.0	99.1	0.9	100.0
WATERLOO	68.0	0.0	12.8	17.7	1.5	100.0	89.2	10.8	100.0
WESTERN	66.7	2.9	12.5	16.5	1.5	100.0	96.2	3.8	100.0
WILFRID LAURIER	81.2	0.0	15.2	1.8	1.7	100.0	88.0	12.0	100.0
WINDSOR	81.7	0.0	10.3	7.1	1.0	100.0	95.1	4.9	100.0
YORK	83.3	1.0	10.2	5.1	0.4	100.0	96.2	3.8	100.0
AVERAGE ALL INSTITUTIONS	70.3	1.5	10.0	14.8	3.4	100.0	95.3	4.7	100.0

Notes: 1. When making comparisons among institutions, please refer to the General Caveat and Committee Report.
2. Percentages may not necessarily total 100.0% due to rounding.

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA

FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR UNIVERSITIES

FUNCTIONAL AREA / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH									
	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	607,772	50,642	658,414	0	0	0	0	0	0	658,414
(B) OTHER INSTRUCTION AND RESEARCH	66,021	1,546	67,567	0	0	0	0	0	0	67,567
(C) OTHER SALARIES AND WAGES	150,846	22,138	172,984	65,999	33,733	30,671	78,686	89,167	11,228	482,468
TOTAL SALARIES AND WAGES	824,639	74,326	898,965	65,999	33,733	30,671	78,686	89,167	11,228	1,208,449
2. EMPLOYEE BENEFITS	99,489	12,095	111,584	8,365	4,127	3,139	9,824	12,069	1,766	150,874
TOTAL SALARIES AND BENEFITS	924,128	86,421	1,010,549	74,364	37,860	33,810	88,510	101,236	12,994	1,359,323
3. LIBRARY ACQUISITIONS	0	0	0	38,237	0	0	0	0	0	38,237
4. EQUIPMENT & FURNITURE (A) PURCHASE	31,937	2,022	33,959	6,590	15,286	847	2,829	5,972	1,234	66,717
(B) RENTAL	1,486	324	1,810	583	4,033	154	524	296	362	7,762
(C) MAINTENANCE	4,213	188	4,401	861	5,953	159	959	1,017	337	13,687
5. OPERATIONAL SUPPLIES AND EXPENSES	43,233	2,841	46,074	3,155	4,311	5,343	11,036	10,415	3,604	83,938
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	55,334	0	55,334
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	9,785	0	9,785
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	9,982	0	9,982
10. EXTERNALLY CONTRACTED SERVICES	575	250	825	300	219	797	967	15,265	334	18,707
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	13,845	0	0	0	13,845
12. PRINCIPAL AND INTEREST REPAYMENTS	124	0	124	0	0	28	153	0	472	777
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	234	0	234
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	17,704	1,166	18,870	484	1,509	2,554	6,242	5,577	8,061	43,297
16. INTERNAL COST ALLOCATIONS	-1,153	-625	-1,778	0	-1,805	-94	-3,311	0	-474	-7,462
TOTAL	1,022,247	92,587	1,114,834	124,574	67,366	57,443	107,909	215,113	26,924	1,714,163

CENTRAL COMPUTING COSTS:	ACADEMIC	42,527
	NON-ACADEMIC	24,839
	TOTAL	67,366

PERCENTAGE OF OPERATING EXPENSES BY OBJECT OF EXPENSE BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1987

TABLE 4A
OPERATING REVENUE ANALYSIS

OBJECT OF EXPENSE	BROC (1)	CARL (2)	GUEL (3)	LAKE (4)	LAUR (5)	ALGO (6)	NIPI (7)	HEAR (8)	MCMA (9)	OCA (10)	OISE (11)	OTTA (12)	QUEE (13)	RYER (14)	TOR (15)	TRNT (16)	WAT (17)	WEST (18)	WLU (19)	WIND (20)	YORK (21)	TOTAL (22)
1. SALARIES AND WAGES																						
(A) ACADEMIC RANKS	39.8	37.3	34.9	36.6	42.4	43.3	38.6	39.3	36.6	48.1	34.8	40.3	39.1	47.8	36.0	43.6	36.8	40.1	39.7	37.4	39.3	38.4
(B) OTHER INSTRUCTION AND RESEARCH	4.1	5.6	2.7	5.3	1.4	0.0	11.2	0.5	4.4	4.7	9.5	3.0	3.4	0.0	5.4	5.4	4.4	2.4	2.4	6.1	3.0	3.9
(C) OTHER SALARIES AND WAGES	24.9	25.9	31.6	25.6	25.1	26.7	16.3	22.9	28.3	20.2	23.5	27.6	27.8	25.5	29.8	25.0	30.6	27.5	26.2	26.8	29.3	28.1
TOTAL SALARIES AND WAGES	68.9	68.8	69.2	67.6	68.9	70.0	66.1	62.7	69.3	73.0	67.9	70.9	70.3	73.3	71.1	74.0	71.8	69.9	68.3	70.2	71.6	70.5
2. EMPLOYEE BENEFITS	8.2	9.1	8.1	7.9	8.8	6.7	7.5	7.2	9.7	6.7	8.7	8.1	7.7	9.7	8.9	8.2	7.8	11.0	7.6	9.9	8.1	8.8
TOTAL SALARIES AND BENEFITS	77.0	77.9	77.3	75.5	77.6	76.7	73.6	69.9	78.9	79.8	76.5	79.0	78.1	83.0	80.0	82.2	79.6	81.0	76.0	80.1	79.7	79.3
3. LIBRARY ACQUISITIONS	2.6	2.2	2.3	2.4	2.3	2.9	1.7	3.2	3.2	0.5	0.5	2.0	2.7	0.9	1.9	2.2	2.2	2.6	3.0	2.7	2.1	2.2
4. EQUIPMENT & FURNITURE (A) PURCHASE	4.0	4.3	4.8	5.8	3.8	0.3	4.7	7.9	2.9	1.2	2.6	2.9	6.9	3.1	3.5	2.4	3.9	4.4	3.3	2.6	4.1	3.9
(B) RENTAL	0.0	0.1	0.5	0.1	0.1	0.2	0.0	1.5	0.2	0.2	0.1	0.4	0.7	0.8	0.2	0.0	0.7	0.4	0.6	2.2	0.3	0.5
(C) MAINTENANCE	0.8	0.6	1.5	0.8	0.4	0.0	0.1	0.4	0.5	0.3	1.1	0.9	0.5	1.4	0.6	0.5	1.3	0.6	0.4	1.0	0.9	0.8
5. OPERATIONAL SUPPLIES AND EXPENSES	7.7	5.1	6.8	4.5	6.0	6.1	6.6	6.1	7.3	7.8	2.6	4.2	5.4	2.9	4.9	4.8	5.6	3.9	8.3	3.2	2.9	4.9
6. COST OF GOODS SOLD	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7. UTILITIES	3.8	3.6	1.9	5.6	3.3	1.4	0.9	1.4	3.3	3.0	1.4	3.3	2.5	3.5	4.1	1.8	3.1	2.5	1.7	3.1	3.6	3.2
8. MUNICIPAL TAXES	0.6	0.7	0.6	0.6	0.5	0.5	0.4	0.1	0.5	0.6	0.1	0.5	0.8	0.5	0.5	0.7	0.7	0.5	0.7	0.5	0.6	0.6
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0.8	0.8	0.2	0.6	0.0	1.1	0.5	0.0	0.1	0.2	0.3	0.9	0.0	0.5	1.1	0.0	0.3	0.4	1.2	0.9	0.4	0.6
10. EXTERNALLY CONTRACTED SERVICES	0.5	1.6	1.0	0.3	2.5	1.1	2.4	0.0	1.6	1.8	9.5	2.7	0.0	3.1	0.8	0.6	0.2	0.2	0.3	0.2	0.5	1.1
11. SCHOLARSHIPS, BURSARIES, ETC.	0.0	1.1	0.3	0.0	0.0	0.0	1.5	0.0	0.0	0.0	3.0	0.9	0.0	0.1	1.3	1.4	0.8	1.5	0.9	0.8	0.8	0.8
12. PRINCIPAL AND INTEREST REPAYMENTS	0.0	0.0	0.0	0.0	0.0	5.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.3	0.0
13. LAND AND SITE SERVICES	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0
14. BUILDINGS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
15. MISCELLANEOUS	2.0	2.1	3.1	4.6	3.9	4.3	7.4	9.5	1.6	4.5	3.4	3.0	2.9	1.0	1.4	3.6	2.4	2.8	3.7	2.8	3.8	2.5
16. INTERNAL COST ALLOCATIONS	0.0	-0.2	-0.3	-0.7	-0.5	0.0	0.0	0.0	-0.2	0.0	-1.1	-0.6	-0.5	-0.8	-0.4	-0.4	-0.8	-1.0	-0.3	-0.2	0.0	-0.4
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Notes: 1. When making comparisons among institutions, please refer to the General Caveat and Committee Report.
2. Percentages may not necessarily total 100.0% due to rounding.

TABLE 4B
OPERATING EXPENSE ANALYSIS

PERCENTAGE OF OPERATING EXPENSES BY FUNCTIONAL AREA BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1987

FUNCTIONAL AREA / INSTITUTION	INSTRUCTION AND RESEARCH											
	ALL EXCLUDING MEDICINE (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	ACADEMIC CENTRAL COMPUTING (5)	ACAD. SUB-TOTAL (6)	NON-ACADEMIC CENTRAL COMPUTING (7)	STUDENT SERVICES (8)	ADMIN. (9)	PHYSICAL PLANT (10)	OTHER (11)	TOTAL (12)
BROCK	62.8	0.0	62.8	7.1	2.5	72.4	2.5	2.0	7.2	13.6	2.3	100.0
CARLETON	63.8	0.0	63.8	7.8	2.2	73.8	1.6	3.7	6.5	13.1	1.3	100.0
GUELPH	62.7	0.0	62.7	6.5	2.9	72.2	1.4	4.0	6.6	12.9	3.0	100.0
LAKEHEAD	60.9	0.0	60.9	8.0	1.9	70.8	1.5	2.1	7.9	15.9	1.9	100.0
LAURENTIAN	63.8	0.0	63.8	8.7	1.3	73.8	1.3	2.0	8.8	11.8	2.3	100.0
ALGOMA	51.2	0.0	51.2	13.2	1.4	65.8	0.5	5.0	21.3	7.5	0.0	100.0
NIPISSING	64.9	0.0	64.9	3.4	0.0	68.3	0.0	7.2	14.0	10.5	0.0	100.0
HEARST	61.1	0.0	61.1	9.5	0.0	70.6	0.0	0.0	26.1	3.3	0.0	100.0
MCMASTER	55.1	11.0	66.1	8.1	1.3	75.4	2.1	1.9	6.5	12.3	1.7	100.0
ONTARIO COLLEGE OF ART	65.0	0.0	65.0	3.9	0.0	68.9	0.0	1.6	14.8	11.9	2.7	100.0
OISE	65.5	0.0	65.5	7.8	2.5	75.8	0.7	4.3	7.7	11.2	0.3	100.0
OTTAWA	56.6	9.3	65.9	6.7	2.3	74.8	1.2	3.0	6.7	12.8	1.5	100.0
QUEEN'S	53.2	9.4	62.5	7.9	3.8	74.2	1.4	3.3	4.1	14.1	2.9	100.0
RYERSON	65.7	0.0	65.7	4.0	2.4	72.0	2.5	2.5	10.2	11.9	0.9	100.0
TORONTO	55.3	11.2	66.5	8.3	2.3	77.1	0.7	3.2	5.3	13.1	0.7	100.0
TRENT	63.2	0.0	63.2	8.1	1.5	72.7	1.7	4.5	8.0	10.8	2.3	100.0
WATERLOO	64.1	0.0	64.1	6.4	2.6	73.1	2.0	5.0	6.7	12.6	0.5	100.0
WESTERN	57.8	10.6	68.4	7.3	2.6	78.4	1.7	3.7	4.8	9.9	1.5	100.0
WILFRID LAURIER	63.4	0.0	63.4	7.8	1.6	72.8	1.1	5.0	7.1	10.6	3.5	100.0
WINDSOR	62.3	0.0	62.3	7.9	3.9	74.1	1.0	3.4	5.9	13.7	1.8	100.0
YORK	65.1	0.0	65.1	6.2	2.9	74.2	2.0	3.2	6.0	12.4	2.2	100.0
AVERAGE ALL INSTITUTIONS	59.6	5.4*	65.0	7.3	2.5	74.8	1.4	3.4	6.3	12.5	1.6	100.0

Notes:
1. When making comparisons among institutions, please refer to the General Caveat and Committee Report.
2. Percentages may not necessarily total 100.0% due to rounding.
3. The figure marked * reflects the percentage of total operating funds expended on Instruction and Research in Medicine.
The average of the five universities with medical schools is 10.5%.

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR UNIVERSITIES

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACEMENTS (7)	PURCHASE ORDER COMMITMENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	4,131	9,916	22,083	127	1,789	38,046	5,331	327	487	6,145
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	2,790	9,393	20,033	69	2,296	34,581	4,041	195	477	4,713
3. OTHER	-245	0	245	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR	1,096	523	2,295	58	-507	3,465	1,290	132	10	1,432
5. RECONCILIATION TO AGREE WITH FINANCIAL STATEMENTS	125	199	-85	72	0	311	273	-199	0	74
6. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	1,221	722	2,210	130	-507	3,776	1,563	-67	10	1,506
7. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	5,375	9,418	22,757	3,236	17,273	58,059	12,119	195	537	12,851
8. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	6,596	10,140	24,967	3,366	16,766	61,835	13,682	128	547	14,357

TABLE 6

PERCENTAGE ANALYSIS OF REVENUES BY SOURCE AND BY TYPE OF FUND

TOTAL FOR ALL UNIVERSITIES

1982-83 to 1986-87

	1982-83	1983-84	1984-85	1985-86	1986-87
I OPERATING REVENUE BY SOURCE OF REVENUE					
Government Grants and Contracts					
Ontario					
Formula	74.7%	74.5%	74.9%	74.4%	72.5%
Extra Formula	1.0	1.0	1.3	1.3	1.2
MCU Grants	0.8	1.6	0.7	1.1	3.7
Other	0.9	0.5	0.5	0.6	0.5
Total Ontario Grants	77.4	77.6	77.4	77.3	77.9
Federal	0.0	0.0	0.0	0.1	0.1
Municipal	0.0	0.0	0.0	0.0	0.0
Other	0.0	0.0	0.0	0.0	0.0
Fees					
Tuition Credit	18.0	18.6	18.7	18.6	18.1
Tuition Non-Credit	0.0	0.0	0.0	0.0	0.0
Miscellaneous	1.1	1.2	1.2	1.3	1.3
Borrowings	0.0	0.1	0.0	0.0	0.0
Donations	0.1	0.0	0.0	0.1	0.1
Non-Government Grants & Contracts	0.0	0.0	0.0	0.0	0.0
Sales of Service & Products	1.5	1.5	1.7	1.5	0.0
Investment Income	0.7	0.8	1.0	1.1	1.3
Miscellaneous	1.1	0.3	0.0	0.0	1.0
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II TOTAL REVENUE BY TYPE OF FUND					
Non-Capital					
Operating	70.7%	70.3%	69.4%	69.3%	68.0%
Other (including non-credit)	1.4	1.5	1.5	1.4	1.5
Ancillary Enterprises	10.2	9.7	9.6	9.8	9.8
Sponsored Research	14.4	15.0	15.7	15.3	14.6
Trust and Endowment	3.4	3.5	3.8	4.1	6.1
Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
Total Funds					
Non-Capital	97.8%	97.4%	97.3%	96.1%	96.2%
Capital	2.2	2.6	2.7	3.9	3.8
Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

TABLE 7

PERCENTAGE ANALYSIS OF EXPENSES
BY OBJECT OF EXPENSE, BY FUNCTIONAL AREA AND BY TYPE OF FUND
TOTAL FOR ALL UNIVERSITIES
1982-83 to 1986-87

	1982-83	1983-84	1984-85	1985-86	1986-87
I OPERATING EXPENSES BY OBJECT OF EXPENSE					
Salaries and Wages					
Academic Ranks	39.3%	38.5%	38.4%	38.1%	38.4%
Other Instruction and Research	4.1	4.0	3.9	4.0	3.9
Other Salaries and Wages	27.7	28.0	28.1	28.3	28.1
Total Salaries and Wages	71.1	70.5	70.4	70.3	70.5
Employee Benefits	8.7	9.0	9.0	9.2	8.8
Total Salaries and Benefits	79.8	79.5	79.4	79.5	79.3
Library Acquisitions	2.1	2.2	2.2	2.1	2.2
Equipment and Furniture					
Purchase	2.2	3.1	2.9	3.0	3.9
Rental	0.8	0.6	0.5	0.4	0.5
Maintenance	0.5	0.5	0.7	0.7	0.8
Operational Supplies and Expenses	5.1	4.9	4.9	5.2	4.9
Utilities	3.7	3.6	3.5	3.5	3.2
Municipal Taxes	0.7	0.6	0.6	0.6	0.6
Renovations, Alterations and Major Repairs	1.1	1.0	1.0	0.8	0.6
Externally Contracted Services	1.3	1.2	1.1	1.1	1.1
Scholarships, Bursaries, etc.	0.9	0.8	0.8	0.8	0.8
Principal and Interest Repayments	0.0	0.0	0.0	0.0	0.0
Miscellaneous	2.2	2.3	2.4	2.5	2.5
Internal Cost Allocations	-0.3	-0.3	-0.4	-0.4	-0.4
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II OPERATING EXPENSES BY FUNCTIONAL AREA					
Instruction and Research	64.8%	64.8%	64.9%	64.9%	65.0%
Library	7.0	7.1	7.1	7.1	7.3
Academic Central Computing	2.5	2.7	2.3	2.2	2.5
Total Instruction, Library, Ac. Cent. Comp.	74.2	74.5	74.3	74.3	74.8
Non-Academic Central Computing	1.4	1.4	1.5	1.5	1.4
Student Services	3.3	3.2	3.2	3.3	3.4
Administration	6.0	6.0	6.1	6.3	6.3
Physical Plant	13.6	13.2	13.3	13.0	12.5
Other	1.4	1.6	1.6	1.5	1.6
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
III TOTAL EXPENSES BY TYPE OF FUND					
Non-Capital					
Operating	70.6%	70.9%	70.4%	70.2%	70.3%
Other (including non-credit)	1.4	1.4	1.4	1.4	1.5
Ancillary Enterprises	10.4	10.0	9.6	9.8	10.0
Sponsored Research	14.8	14.6	15.3	15.1	14.8
Trust and Endowment	2.9	3.1	3.3	3.5	3.4
Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
Total Funds					
Non-Capital	97.6%	97.6%	97.3%	96.4%	95.3%
Capital	2.4	2.4	2.7	3.6	4.7
Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

TABLE 8

TREATMENT AND REHABILITATION FUNDS FOR THE FISCAL YEAR ENDED 30 APRIL 1987 (IN THOUSANDS OF DOLLARS)

REVENUE	OPERATING	TOTAL
McMaster University	3,356	3,356
University of Ottawa	3,323	3,323
Queen's University	2,378	2,378
University of Toronto	11,867	11,867
University of Western Ontario	3,667	3,667
Total	24,591	24,591

EXPENSE	OPERATING INSTRUCTION AND RESEARCH		
Salaries and Wages (a) Academic Ranks	ALL EXCL. MEDICINE	MEDICINE	TOTAL
McMaster University		3,356	3,356
University of Ottawa		3,323	3,323
Queen's University		2,378	2,378
University of Toronto	304	11,563	11,867
University of Western Ontario	86	3,581	3,667
Total	390	24,201	24,591

Note: Treatment and Rehabilitation (T.& R.) Funds provided by the Ontario Ministry of Health are shown in these reports at the net cost to the university; i.e. recoveries are deducted before expenses are entered on these reports. Table 8 on this page reports the amount of these T.& R. funds flowed through the teaching hospitals as reimbursement to the universities for medical and dental services provided by geographic full-time academic staff.

BROCK

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: BROCK

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	35,191	0	237	4,364	0	39,792	1,384	651	1,887	43,714	70
2. TOTAL EXPENSE (FROM TABLE 3)	35,085	0	165	4,328	0	39,578	1,528	275	1,937	43,318	0
3. NET REVENUE (EXPENSE)	106	0	72	36	0	214	-144	376	-50	396	70
4. INTERFUND TRANSFERS	108	0	-72	-36	0	0	0	-313	313	0	0
5. NET VARIATION IN APPROPRIATIONS (FROM TABLE 5)	-13	13	0	0	0	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR PER COFO-UO REPORT	201	13	0	0	0	214	-144	63	263	396	70
7. NET RECONCILING ITEMS	0	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	201	13	0	0	0	214	-144	63	263	396	70
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-167	171	0	0	0	4	1,073	14	-905	186	1,592
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	34	184	0	0	0	218	929	77	-642	582	1,662

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: BROCK

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	24,675	0	0	24,675	0	0	0	24,675	0
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0	0
(III) OTHER MCU GRANTS	1,087	0	0	1,087	0	0	992	2,079	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	27	0	0	27	0
TOTAL ONTARIO GRANTS	25,762	0	0	25,762	27	0	992	26,781	0
(C) FEDERAL	0	0	0	0	1,248	0	0	1,248	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	8,635	0	0	8,635	0	0	0	8,635	0
(B) TUITION NON-CREDIT	0	237	0	237	0	0	0	237	0
(C) MISCELLANEOUS	358	0	1,638	1,996	0	0	0	1,996	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	0	505	0	505	70
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	109	0	0	109	0
6. SALES OF SERVICE AND PRODUCTS	0	0	2,726	2,726	0	0	0	2,726	0
7. INVESTMENT INCOME	175	0	0	175	0	146	0	321	0
8. MISCELLANEOUS	261	0	0	261	0	0	895	1,156	0
TOTAL	35,191	237	4,364	39,792	1,384	651	1,887	43,714	70

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: BROCK

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	13,979	0	0	13,979	0	0	0	13,979
(B) OTHER INSTRUCTION AND RESEARCH	1,450	146	0	1,596	602	0	0	2,198
(C) OTHER SALARIES AND WAGES	8,728	0	992	9,720	0	0	0	9,720
TOTAL SALARIES AND WAGES	24,157	146	992	25,295	602	0	0	25,897
2. EMPLOYEE BENEFITS	2,875	9	111	2,995	43	0	0	3,038
TOTAL SALARIES AND BENEFITS	27,032	155	1,103	28,290	645	0	0	28,935
3. LIBRARY ACQUISITIONS	923	0	0	923	0	0	0	923
4. EQUIPMENT & FURNITURE (A) PURCHASE	1,410	0	66	1,476	298	0	487	2,261
(B) RENTAL	8	0	0	8	0	0	0	8
(C) MAINTENANCE	282	0	0	282	0	0	0	282
5. OPERATIONAL SUPPLIES AND EXPENSES	2,698	10	212	2,920	585	47	0	3,552
6. COST OF GOODS SOLD	0	0	1,922	1,922	0	0	0	1,922
7. UTILITIES	1,340	0	177	1,517	0	0	0	1,517
8. MUNICIPAL TAXES	227	0	0	227	0	0	0	227
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	294	0	392	686	0	0	0	686
10. EXTERNALLY CONTRACTED SERVICES	174	0	0	174	0	0	0	174
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	135	0	135
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	135	135	0	0	0	135
13. LAND AND SITE SERVICES	0	0	0	0	0	0	67	67
14. BUILDINGS	0	0	0	0	0	0	1,383	1,383
15. MISCELLANEOUS	697	0	321	1,018	0	93	0	1,111
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	35,085	165	4,328	39,578	1,528	275	1,937	43,318

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

INSTITUTION: BROCK

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	13,979	0	13,979	0	0	0	0	0	0	13,979
(B) OTHER INSTRUCTION AND RESEARCH	1,450	0	1,450	0	0	0	0	0	0	1,450
(C) OTHER SALARIES AND WAGES	2,654	0	2,654	1,254	658	411	1,671	1,791	289	8,728
TOTAL SALARIES AND WAGES	18,083	0	18,083	1,254	658	411	1,671	1,791	289	24,157
2. EMPLOYEE BENEFITS	2,025	0	2,025	161	74	47	229	308	31	2,875
TOTAL SALARIES AND BENEFITS	20,108	0	20,108	1,415	732	458	1,900	2,099	320	27,032
3. LIBRARY ACQUISITIONS	0	0	0	923	0	0	0	0	0	923
4. EQUIPMENT & FURNITURE (A) PURCHASE	655	0	655	11	600	0	45	99	0	1,410
(B) RENTAL	0	0	0	8	0	0	0	0	0	8
(C) MAINTENANCE	55	0	55	54	173	0	0	0	0	282
5. OPERATIONAL SUPPLIES AND EXPENSES	983	0	983	77	240	251	409	488	250	2,698
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	1,340	0	1,340
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	227	0	227
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	294	0	294
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	174	0	174
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	241	0	241	7	14	0	157	56	222	697
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	22,042	0	22,042	2,495	1,759	709	2,511	4,777	792	35,085

CENTRAL COMPUTING COSTS:		
	ACADEMIC	879
	NON-ACADEMIC	880
	TOTAL	1,759

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

INSTITUTION: BROCK

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACEMENTS (7)	PURCHASE ORDER COMMITMENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	184	0	0	184	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR´S OPERATIONS	0	0	171	0	0	171	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR	0	0	13	0	0	13	0	0	0	0
5. RECONCILIATION TO AGREE WITH FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	13	0	0	13	0	0	0	0
7. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	171	0	0	171	0	0	0	0
8. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	184	0	0	184	0	0	0	0

CARLETON

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: CARLETON

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	91,563	0	566	15,439	0	107,568	13,810	2,248	2,818	126,444	614
2. TOTAL EXPENSE (FROM TABLE 3)	90,588	0	535	14,968	0	106,091	13,471	948	3,977	124,487	0
3. NET REVENUE (EXPENSE)	975	0	31	471	0	1,477	339	1,300	-1,159	1,957	614
4. INTERFUND TRANSFERS	-661	0	0	-10	0	-671	-7	-130	749	-59	59
5. NET VARIATION IN APPROPRIATIONS (FROM TABLE 5)	-385	385	0	-231	231	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR PER COFO-UO REPORT	-71	385	31	230	231	806	332	1,170	-410	1,898	673
7. NET RECONCILING ITEMS	280	0	31	134	0	445	-445	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-351	385	0	96	231	361	777	1,170	-410	1,898	673
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	1,597	499	0	292	1,331	3,719	5,127	2,731	-12	11,565	4,411
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	1,246	884	0	388	1,562	4,080	5,904	3,901	-422	13,463	5,084

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: CARLETON

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	63,050	0	0	63,050	0	0	0	63,050	0
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0	0
(III) OTHER MCU GRANTS	2,955	0	0	2,955	169	0	2,777	5,901	0
(B) OTHER ONTARIO GRANTS	58	0	0	58	459	0	41	558	0
TOTAL ONTARIO GRANTS	66,063	0	0	66,063	628	0	2,818	69,509	0
(C) FEDERAL	422	0	0	422	11,695	0	0	12,117	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	2	0	0	2	0
2. FEES (A) TUITION CREDIT	19,356	0	0	19,356	0	0	0	19,356	0
(B) TUITION NON-CREDIT	0	566	0	566	0	0	0	566	0
(C) MISCELLANEOUS	2,245	0	3,910	6,155	0	0	0	6,155	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	832	0	0	832	12	1,768	0	2,612	234
5. NON-GOVT. GRANTS & CONTRACTS	57	0	0	57	1,473	0	0	1,530	0
6. SALES OF SERVICE AND PRODUCTS	0	0	11,529	11,529	0	0	0	11,529	0
7. INVESTMENT INCOME	993	0	0	993	0	480	0	1,473	380
8. MISCELLANEOUS	1,595	0	0	1,595	0	0	0	1,595	0
TOTAL	91,563	566	15,439	107,568	13,810	2,248	2,818	126,444	614

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

INSTITUTION: CARLETON

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	33,753	0	0	33,753	796	0	0	34,549
(B) OTHER INSTRUCTION AND RESEARCH	5,059	354	0	5,413	4,389	0	0	9,802
(C) OTHER SALARIES AND WAGES	23,494	0	1,937	25,431	1,628	29	0	27,088
TOTAL SALARIES AND WAGES	62,306	354	1,937	64,597	6,813	29	0	71,439
2. EMPLOYEE BENEFITS	8,236	46	248	8,530	323	0	0	8,853
TOTAL SALARIES AND BENEFITS	70,542	400	2,185	73,127	7,136	29	0	80,292
3. LIBRARY ACQUISITIONS	2,035	0	0	2,035	0	0	0	2,035
4. EQUIPMENT & FURNITURE (A) PURCHASE	3,883	16	119	4,018	1,101	5	17	5,141
(B) RENTAL	90	0	3	93	4	0	0	97
(C) MAINTENANCE	533	0	12	545	85	0	0	630
5. OPERATIONAL SUPPLIES AND EXPENSES	4,648	52	852	5,552	3,026	85	0	8,663
6. COST OF GOODS SOLD	0	0	4,525	4,525	0	0	0	4,525
7. UTILITIES	3,256	0	833	4,089	8	0	0	4,097
8. MUNICIPAL TAXES	623	0	11	634	0	0	0	634
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	757	0	539	1,296	0	0	2,683	3,979
10. EXTERNALLY CONTRACTED SERVICES	1,442	0	5,142	6,584	0	0	0	6,584
11. SCHOLARSHIPS, BURSARIES, ETC.	1,019	0	0	1,019	0	494	0	1,513
12. PRINCIPAL AND INTEREST REPAYMENTS	28	0	417	445	0	0	0	445
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	1,277	1,277
15. MISCELLANEOUS	1,889	67	173	2,129	2,111	335	0	4,575
16. INTERNAL COST ALLOCATIONS	-157	0	157	0	0	0	0	0
TOTAL	90,588	535	14,968	106,091	13,471	948	3,977	124,487

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

INSTITUTION: CARLETON

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	33,753	0	33,753	0	0	0	0	0	0	33,753
(B) OTHER INSTRUCTION AND RESEARCH	5,059	0	5,059	0	0	0	0	0	0	5,059
(C) OTHER SALARIES AND WAGES	7,439	0	7,439	3,879	1,837	1,534	4,379	3,846	580	23,494
TOTAL SALARIES AND WAGES	46,251	0	46,251	3,879	1,837	1,534	4,379	3,846	580	62,306
2. EMPLOYEE BENEFITS	5,851	0	5,851	538	245	227	639	649	87	8,236
TOTAL SALARIES AND BENEFITS	52,102	0	52,102	4,417	2,082	1,761	5,018	4,495	667	70,542
3. LIBRARY ACQUISITIONS	0	0	0	2,035	0	0	0	0	0	2,035
4. EQUIPMENT & FURNITURE (A) PURCHASE	2,342	0	2,342	384	839	55	93	147	23	3,883
(B) RENTAL	0	0	0	0	66	0	3	19	2	90
(C) MAINTENANCE	55	0	55	52	375	5	28	11	7	533
5. OPERATIONAL SUPPLIES AND EXPENSES	2,407	0	2,407	161	91	575	324	927	163	4,648
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	3,256	0	3,256
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	623	0	623
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	757	0	757
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	1,442	0	1,442
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	1,019	0	0	0	1,019
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	28	0	0	0	28
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	844	0	844	26	27	15	455	219	303	1,889
16. INTERNAL COST ALLOCATIONS	0	0	0	0	-17	-111	-29	0	0	-157
TOTAL	57,750	0	57,750	7,075	3,463	3,347	5,892	11,896	1,165	90,588

CENTRAL COMPUTING COSTS:		
	ACADEMIC	2,009
	NON-ACADEMIC	1,454
	TOTAL	3,463

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

INSTITUTION: CARLETON

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	771	0	0	771	814	0	0	814
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	155	54	143	34	0	386	583	0	0	583
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR	-155	-54	628	-34	0	385	231	0	0	231
5. RECONCILIATION TO AGREE WITH FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-155	-54	628	-34	0	385	231	0	0	231
7. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	196	54	148	101	0	499	1,331	0	0	1,331
8. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	41	0	776	67	0	884	1,562	0	0	1,562

GUELPH

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: GUELPH

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	104,375	0	6,355	19,778	0	130,508	43,178	9,331	10,216	193,233	461
2. TOTAL EXPENSE (FROM TABLE 3)	102,029	0	6,495	20,245	0	128,769	42,961	4,477	11,028	187,235	0
3. NET REVENUE (EXPENSE)	2,346	0	-140	-467	0	1,739	217	4,854	-812	5,998	461
4. INTERFUND TRANSFERS	-205	0	0	0	0	-205	174	-1,645	1,256	-420	420
5. NET VARIATION IN APPROPRIATIONS (FROM TABLE 5)	-1,570	1,570	0	-29	29	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR PER COFO-UO REPORT	571	1,570	-140	-496	29	1,534	391	3,209	444	5,578	881
7. NET RECONCILING ITEMS	140	0	-140	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	431	1,570	0	-496	29	1,534	391	3,209	444	5,578	881
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	208	410	0	443	222	1,283	7,188	4,179	-62	12,588	13,732
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	639	1,980	0	-53	251	2,817	7,579	7,388	382	18,166	14,613

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

INSTITUTION: GUELPH

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	76,572	0	0	76,572	0	0	0	76,572	0
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0	0
(III) OTHER MCU GRANTS	4,034	0	0	4,034	8	0	4,850	8,892	0
(B) OTHER ONTARIO GRANTS	3,000	4,816	0	7,816	21,990	11	50	29,867	0
TOTAL ONTARIO GRANTS	83,606	4,816	0	88,422	21,998	11	4,900	115,331	0
(C) FEDERAL	37	0	0	37	16,208	1,851	5,232	23,328	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	261	21	0	282	0
2. FEES (A) TUITION CREDIT	16,704	0	0	16,704	0	0	0	16,704	0
(B) TUITION NON-CREDIT	0	1,539	0	1,539	0	0	0	1,539	0
(C) MISCELLANEOUS	902	0	11,291	12,193	0	0	0	12,193	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	0	5,144	29	5,173	415
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	3,999	631	0	4,630	0
6. SALES OF SERVICE AND PRODUCTS	0	0	7,924	7,924	0	0	0	7,924	0
7. INVESTMENT INCOME	1,733	0	0	1,733	0	1,673	0	3,406	0
8. MISCELLANEOUS	1,393	0	563	1,956	712	0	55	2,723	46
TOTAL	104,375	6,355	19,778	130,508	43,178	9,331	10,216	193,233	461

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

INSTITUTION: GUELPH

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	35,562	1,981	0	37,543	4,364	0	0	41,907
(B) OTHER INSTRUCTION AND RESEARCH	2,772	191	0	2,963	5,315	506	0	8,784
(C) OTHER SALARIES AND WAGES	32,235	1,938	5,531	39,704	15,154	713	0	55,571
TOTAL SALARIES AND WAGES	70,569	4,110	5,531	80,210	24,833	1,219	0	106,262
2. EMPLOYEE BENEFITS	8,288	441	545	9,274	2,415	78	0	11,767
TOTAL SALARIES AND BENEFITS	78,857	4,551	6,076	89,484	27,248	1,297	0	118,029
3. LIBRARY ACQUISITIONS	2,315	0	0	2,315	54	50	0	2,419
4. EQUIPMENT & FURNITURE (A) PURCHASE	4,866	75	525	5,466	2,751	573	0	8,790
(B) RENTAL	497	54	42	593	373	0	0	966
(C) MAINTENANCE	1,498	13	44	1,555	260	19	0	1,834
5. OPERATIONAL SUPPLIES AND EXPENSES	6,971	1,095	2,370	10,436	8,934	1,187	0	20,557
6. COST OF GOODS SOLD	0	0	4,384	4,384	0	0	0	4,384
7. UTILITIES	1,935	304	2,784	5,023	982	0	0	6,005
8. MUNICIPAL TAXES	618	0	70	688	0	0	0	688
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	154	1	762	917	0	0	861	1,778
10. EXTERNALLY CONTRACTED SERVICES	997	132	161	1,290	44	68	0	1,402
11. SCHOLARSHIPS, BURSARIES, ETC.	344	6	0	350	159	771	0	1,280
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	1,553	1,553	0	0	223	1,776
13. LAND AND SITE SERVICES	116	0	116	232	0	0	0	232
14. BUILDINGS	0	0	454	454	0	0	9,944	10,398
15. MISCELLANEOUS	3,148	215	878	4,241	1,944	512	0	6,697
16. INTERNAL COST ALLOCATIONS	-287	49	26	-212	212	0	0	0
TOTAL	102,029	6,495	20,245	128,769	42,961	4,477	11,028	187,235

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

INSTITUTION: GUELPH

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	35,562	0	35,562	0	0	0	0	0	0	35,562
(B) OTHER INSTRUCTION AND RESEARCH	2,772	0	2,772	0	0	0	0	0	0	2,772
(C) OTHER SALARIES AND WAGES	11,229	0	11,229	3,425	1,612	3,012	4,181	7,464	1,312	32,235
TOTAL SALARIES AND WAGES	49,563	0	49,563	3,425	1,612	3,012	4,181	7,464	1,312	70,569
2. EMPLOYEE BENEFITS	5,769	0	5,769	424	200	312	499	945	139	8,288
TOTAL SALARIES AND BENEFITS	55,332	0	55,332	3,849	1,812	3,324	4,680	8,409	1,451	78,857
3. LIBRARY ACQUISITIONS	0	0	0	2,315	0	0	0	0	0	2,315
4. EQUIPMENT & FURNITURE (A) PURCHASE	2,381	0	2,381	121	1,710	30	305	182	137	4,866
(B) RENTAL	165	0	165	0	309	6	0	16	1	497
(C) MAINTENANCE	412	0	412	183	452	1	200	203	47	1,498
5. OPERATIONAL SUPPLIES AND EXPENSES	4,433	0	4,433	128	385	104	874	634	413	6,971
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	1,935	0	1,935
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	618	0	618
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	154	0	154
10. EXTERNALLY CONTRACTED SERVICES	105	0	105	1	0	59	348	318	166	997
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	344	0	0	0	344
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	116	0	116
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,169	0	1,169	42	73	196	284	588	796	3,148
16. INTERNAL COST ALLOCATIONS	0	0	0	0	-287	0	0	0	0	-287
TOTAL	63,997	0	63,997	6,639	4,454	4,064	6,691	13,173	3,011	102,029

CENTRAL COMPUTING COSTS:		
	ACADEMIC	2,984
	NON-ACADEMIC	1,470
	TOTAL	4,454

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

INSTITUTION: GUELPH

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	1,880	7	0	1,887	113	0	0	113
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	310	7	0	317	84	0	0	84
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR	0	0	1,570	0	0	1,570	29	0	0	29
5. RECONCILIATION TO AGREE WITH FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	1,570	0	0	1,570	29	0	0	29
7. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	310	100	0	410	222	0	0	222
8. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	1,880	100	0	1,980	251	0	0	251

LAKEHEAD

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: LAKEHEAD

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	31,177	0	111	3,555	0	34,843	3,640	385	2,504	41,372	1,081
2. TOTAL EXPENSE (FROM TABLE 3)	31,350	0	111	3,592	0	35,053	3,493	267	1,224	40,037	0
3. NET REVENUE (EXPENSE)	-173	0	0	-37	0	-210	147	118	1,280	1,335	1,081
4. INTERFUND TRANSFERS	2	0	0	-4	0	-2	22	42	-102	-40	40
5. NET VARIATION IN APPROPRIATIONS (FROM TABLE 5)	171	-171	0	41	-41	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR PER COFO-UO REPORT	0	-171	0	0	-41	-212	169	160	1,178	1,295	1,121
7. NET RECONCILING ITEMS	0	63	0	0	0	63	0	57	0	120	-57
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	0	-234	0	0	-41	-275	169	103	1,178	1,175	1,178
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	1,650	0	0	350	2,000	1,742	226	1,513	5,481	1,742
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	1,416	0	0	309	1,725	1,911	329	2,691	6,656	2,920

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: LAKEHEAD

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	20,278	0	0	20,278	0	0	0	20,278	0
(II) EXTRA FORMULA	2,598	0	0	2,598	0	0	0	2,598	0
(III) OTHER MCU GRANTS	1,372	41	0	1,413	15	0	876	2,304	1,000
(B) OTHER ONTARIO GRANTS	0	0	0	0	1,335	0	1,075	2,410	0
TOTAL ONTARIO GRANTS	24,248	41	0	24,289	1,350	0	1,951	27,590	1,000
(C) FEDERAL	75	43	0	118	1,925	0	0	2,043	0
(D) MUNICIPAL	0	0	0	0	7	0	0	7	0
(E) OTHER	0	0	0	0	99	0	0	99	0
2. FEES (A) TUITION CREDIT	5,872	0	0	5,872	0	0	0	5,872	0
(B) TUITION NON-CREDIT	0	27	0	27	0	0	0	27	0
(C) MISCELLANEOUS	288	0	2,042	2,330	0	0	0	2,330	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	28	0	0	28	3	139	281	451	78
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	219	0	0	219	0
6. SALES OF SERVICE AND PRODUCTS	0	0	1,498	1,498	0	0	0	1,498	0
7. INVESTMENT INCOME	602	0	0	602	0	246	145	993	3
8. MISCELLANEOUS	64	0	15	79	37	0	127	243	0
TOTAL	31,177	111	3,555	34,843	3,640	385	2,504	41,372	1,081

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: LAKEHEAD

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	11,483	55	0	11,538	147	0	0	11,685
(B) OTHER INSTRUCTION AND RESEARCH	1,666	10	0	1,676	0	0	0	1,676
(C) OTHER SALARIES AND WAGES	8,035	8	564	8,607	1,702	0	0	10,309
TOTAL SALARIES AND WAGES	21,184	73	564	21,821	1,849	0	0	23,670
2. EMPLOYEE BENEFITS	2,478	3	55	2,536	96	0	0	2,632
TOTAL SALARIES AND BENEFITS	23,662	76	619	24,357	1,945	0	0	26,302
3. LIBRARY ACQUISITIONS	740	0	0	740	19	0	0	759
4. EQUIPMENT & FURNITURE (A) PURCHASE	1,813	0	34	1,847	479	0	341	2,667
(B) RENTAL	29	0	0	29	5	0	0	34
(C) MAINTENANCE	246	0	1	247	45	0	16	308
5. OPERATIONAL SUPPLIES AND EXPENSES	1,416	5	534	1,955	371	11	20	2,357
6. COST OF GOODS SOLD	0	0	985	985	0	0	0	985
7. UTILITIES	1,755	0	203	1,958	3	0	0	1,961
8. MUNICIPAL TAXES	185	0	0	185	0	0	0	185
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	185	0	0	185	0	0	799	984
10. EXTERNALLY CONTRACTED SERVICES	98	0	1,035	1,133	0	0	0	1,133
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	250	0	250
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	170	170	0	0	0	170
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	44	44
15. MISCELLANEOUS	1,427	10	26	1,463	425	6	4	1,898
16. INTERNAL COST ALLOCATIONS	-206	20	-15	-201	201	0	0	0
TOTAL	31,350	111	3,592	35,053	3,493	267	1,224	40,037

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: LAKEHEAD

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	11,483	0	11,483	0	0	0	0	0	0	11,483
(B) OTHER INSTRUCTION AND RESEARCH	1,666	0	1,666	0	0	0	0	0	0	1,666
(C) OTHER SALARIES AND WAGES	2,167	0	2,167	968	518	441	1,800	1,997	144	8,035
TOTAL SALARIES AND WAGES	15,316	0	15,316	968	518	441	1,800	1,997	144	21,184
2. EMPLOYEE BENEFITS	1,678	0	1,678	118	58	41	229	261	93	2,478
TOTAL SALARIES AND BENEFITS	16,994	0	16,994	1,086	576	482	2,029	2,258	237	23,662
3. LIBRARY ACQUISITIONS	0	0	0	740	0	0	0	0	0	740
4. EQUIPMENT & FURNITURE (A) PURCHASE	685	0	685	600	286	13	211	26	-8	1,813
(B) RENTAL	11	0	11	0	1	0	14	3	0	29
(C) MAINTENANCE	44	0	44	4	156	1	30	7	4	246
5. OPERATIONAL SUPPLIES AND EXPENSES	659	0	659	6	56	113	120	444	18	1,416
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	1,755	0	1,755
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	185	0	185
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	185	0	185
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	42	0	0	0	56	0	98
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	727	0	727	33	10	27	241	60	329	1,427
16. INTERNAL COST ALLOCATIONS	-42	0	-42	0	0	15	-179	0	0	-206
TOTAL	19,078	0	19,078	2,511	1,085	651	2,466	4,979	580	31,350

CENTRAL COMPUTING COSTS:		
	ACADEMIC	604
	NON-ACADEMIC	481
	TOTAL	1,085

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

INSTITUTION: LAKEHEAD

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER** (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	108	0	183	4	636	931	14	0	21	35
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	293	0	0	4	805	1,102	72	0	4	76
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR	-185	0	183	0	-169	-171	-58	0	17	-41
5. RECONCILIATION TO AGREE WITH FINANCIAL STATEMENTS	0	0	-63	0	0	-63	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-185	0	120	0	-169	-234	-58	0	17	-41
7. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	531	0	0	100	1,019	1,650	328	0	22	350
8. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	346	0	120	100	850	1,416	270	0	39	309

*Other Operating funds are for university progress and renewal.

**Other Ancillary funds are the accumulated surplus from parking, $32 thousand, and the bookstore, $7 thousand.

LAURENTIAN

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

INSTITUTION: LAURENTIAN

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	30,699	0	81	4,088	0	34,868	2,668	1,816	2,463	41,815	64
2. TOTAL EXPENSE (FROM TABLE 3)	31,511	0	82	3,722	0	35,315	2,173	665	2,098	40,251	0
3. NET REVENUE (EXPENSE)	-812	0	-1	366	0	-447	495	1,151	365	1,564	64
4. INTERFUND TRANSFERS	103	0	0	-20	0	83	0	-76	-50	-43	43
5. NET VARIATION IN APPROPRIATIONS (FROM TABLE 5)	391	-391	0	-146	146	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR PER COFO-UO REPORT	-318	-391	-1	200	146	-364	495	1,075	315	1,521	107
7. NET RECONCILING ITEMS	1	0	-1	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-319	-391	0	200	146	-364	495	1,075	315	1,521	107
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-1,259	731	0	69	409	-50	666	1,467	1,954	4,037	798
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-1,578	340	0	269	555	-414	1,161	2,542	2,269	5,558	905

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: LAURENTIAN

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	TRUST AND ENDOWMENT (9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	17,913	0	0	17,913	0	0	0	17,913	0
(II) EXTRA FORMULA	4,503	0	0	4,503	0	0	0	4,503	0
(III) OTHER MCU GRANTS	1,540	0	0	1,540	0	1,000	2,287	4,827	0
(B) OTHER ONTARIO GRANTS	210	0	0	210	351	107	25	693	0
TOTAL ONTARIO GRANTS	24,166	0	0	24,166	351	1,107	2,312	27,936	0
(C) FEDERAL	0	0	0	0	1,985	18	0	2,003	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	5,616	0	0	5,616	0	0	0	5,616	0
(B) TUITION NON-CREDIT	0	81	0	81	0	0	0	81	0
(C) MISCELLANEOUS	472	0	1,347	1,819	0	0	0	1,819	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	58	0	0	58	10	314	0	382	57
5. NON-GOVT. GRANTS & CONTRACTS	65	0	0	65	114	54	0	233	0
6. SALES OF SERVICE AND PRODUCTS	0	0	2,741	2,741	0	0	0	2,741	0
7. INVESTMENT INCOME	63	0	0	63	4	208	151	426	7
8. MISCELLANEOUS	259	0	0	259	204	115	0	578	0
TOTAL	30,699	81	4,088	34,868	2,668	1,816	2,463	41,815	64

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: LAURENTIAN

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	13,362	0	0	13,362	75	14	0	13,451
(B) OTHER INSTRUCTION AND RESEARCH	437	24	0	461	418	0	0	879
(C) OTHER SALARIES AND WAGES	7,898	0	591	8,489	617	63	0	9,169
TOTAL SALARIES AND WAGES	21,697	24	591	22,312	1,110	77	0	23,499
2. EMPLOYEE BENEFITS	2,761	2	75	2,838	67	4	0	2,909
TOTAL SALARIES AND BENEFITS	24,458	26	666	25,150	1,177	81	0	26,408
3. LIBRARY ACQUISITIONS	737	0	0	737	0	28	0	765
4. EQUIPMENT & FURNITURE (A) PURCHASE	1,191	0	65	1,256	163	27	182	1,628
(B) RENTAL	31	0	73	104	0	0	0	104
(C) MAINTENANCE	111	0	6	117	0	0	0	117
5. OPERATIONAL SUPPLIES AND EXPENSES	1,890	56	257	2,203	549	244	0	2,996
6. COST OF GOODS SOLD	0	0	1,415	1,415	0	0	0	1,415
7. UTILITIES	1,042	0	273	1,315	0	0	0	1,315
8. MUNICIPAL TAXES	170	0	0	170	0	0	0	170
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	782	0	417	1,199	0	0	0	1,199
11. SCHOLARSHIPS, BURSARIES, ETC.	11	0	0	11	0	243	0	254
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	405	405	0	0	0	405
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	1,916	1,916
15. MISCELLANEOUS	1,236	0	16	1,252	265	42	0	1,559
16. INTERNAL COST ALLOCATIONS	-148	0	129	-19	19	0	0	0
TOTAL	31,511	82	3,722	35,315	2,173	665	2,098	40,251

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

INSTITUTION: LAURENTIAN

FUNCTIONAL AREA OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	13,362	0	13,362	0	0	0	0	0	0	13,362
(B) OTHER INSTRUCTION AND RESEARCH	437	0	437	0	0	0	0	0	0	437
(C) OTHER SALARIES AND WAGES	2,358	0	2,358	1,261	383	310	2,022	1,261	303	7,898
TOTAL SALARIES AND WAGES	16,157	0	16,157	1,261	383	310	2,022	1,261	303	21,697
2. EMPLOYEE BENEFITS	2,008	0	2,008	159	51	41	276	191	35	2,761
TOTAL SALARIES AND BENEFITS	18,165	0	18,165	1,420	434	351	2,298	1,452	338	24,458
3. LIBRARY ACQUISITIONS	0	0	0	737	0	0	0	0	0	737
4. EQUIPMENT & FURNITURE (A) PURCHASE	414	0	414	514	163	13	37	41	9	1,191
(B) RENTAL	15	0	15	10	0	0	6	0	0	31
(C) MAINTENANCE	4	0	4	2	93	0	5	0	7	111
5. OPERATIONAL SUPPLIES AND EXPENSES	950	0	950	22	84	98	292	260	184	1,890
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	1,042	0	1,042
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	170	0	170
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	4	0	4	30	37	0	43	668	0	782
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	11	0	0	0	11
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	547	0	547	8	12	159	226	95	189	1,236
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-148	0	0	-148
TOTAL	20,099	0	20,099	2,743	823	632	2,759	3,728	727	31,511

CENTRAL COMPUTING COSTS:		
	ACADEMIC	412
	NON-ACADEMIC	411
	TOTAL	823

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

INSTITUTION: LAURENTIAN

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACEMENTS (7)	PURCHASE ORDER COMMITMENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	213	43	12	0	268	146	0	0	146
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	287	332	1	39	659	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR	0	-74	-289	11	-39	-391	146	0	0	146
5. RECONCILIATION TO AGREE WITH FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	0	-74	-289	11	-39	-391	146	0	0	146
7. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	287	332	73	39	731	409	0	0	409
8. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	213	43	84	0	340	555	0	0	555

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*Other Operating funds were for equipment and library acquisitions.

ALGOMA

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: ALGOMA

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING		OTHER	ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	(NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	4,488	0	0	217	0	4,705	0	0	43	4,748	22
2. TOTAL EXPENSE (FROM TABLE 3)	3,496	0	0	272	0	3,768	0	0	0	3,768	0
3. NET REVENUE (EXPENSE)	992	0	0	-55	0	937	0	0	43	980	22
4. INTERFUND TRANSFERS	0	0	0	0	0	0	0	0	0	0	0
5. NET VARIATION IN APPROPRIATIONS (FROM TABLE 5)	0	0	0	0	0	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR PER COFO-UO REPORT	992	0	0	-55	0	937	0	0	43	980	22
7. NET RECONCILING ITEMS	114	0	0	-55	0	59	0	0	43	102	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	878	0	0	0	0	878	0	0	0	878	22
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-913	0	0	0	0	-913	0	0	473	-440	125
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-35	0	0	0	0	-35	0	0	473	438	147

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: ALGOMA

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	TRUST AND ENDOWMENT (9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	1,823	0	0	1,823	0	0	0	1,823	0
(II) EXTRA FORMULA	267	0	0	267	0	0	0	267	0
(III) OTHER MCU GRANTS	1,564	0	0	1,564	0	0	39	1,603	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	0	0	4	4	0
TOTAL ONTARIO GRANTS	3,654	0	0	3,654	0	0	43	3,697	0
(C) FEDERAL	0	0	0	0	0	0	0	0	0
(D) MUNICIPAL	40	0	0	40	0	0	0	40	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	638	0	0	638	0	0	0	638	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	0	0	0	0	0	0	0	0	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	0	0	0	0	0
5. NON-GOVT. GRANTS & CONTRACTS	126	0	0	126	0	0	0	126	0
6. SALES OF SERVICE AND PRODUCTS	0	0	217	217	0	0	0	217	0
7. INVESTMENT INCOME	0	0	0	0	0	0	0	0	22
8. MISCELLANEOUS	30	0	0	30	0	0	0	30	0
TOTAL	4,488	0	217	4,705	0	0	43	4,748	22

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ALGOMA

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	1,513	0	0	1,513	0	0	0	1,513
(B) OTHER INSTRUCTION AND RESEARCH	0	0	0	0	0	0	0	0
(C) OTHER SALARIES AND WAGES	935	0	107	1,042	0	0	0	1,042
TOTAL SALARIES AND WAGES	2,448	0	107	2,555	0	0	0	2,555
2. EMPLOYEE BENEFITS	235	0	7	242	0	0	0	242
TOTAL SALARIES AND BENEFITS	2,683	0	114	2,797	0	0	0	2,797
3. LIBRARY ACQUISITIONS	103	0	0	103	0	0	0	103
4. EQUIPMENT & FURNITURE (A) PURCHASE	11	0	0	11	0	0	0	11
(B) RENTAL	6	0	0	6	0	0	0	6
(C) MAINTENANCE	0	0	0	0	0	0	0	0
5. OPERATIONAL SUPPLIES AND EXPENSES	215	0	6	221	0	0	0	221
6. COST OF GOODS SOLD	0	0	152	152	0	0	0	152
7. UTILITIES	50	0	0	50	0	0	0	50
8. MUNICIPAL TAXES	16	0	0	16	0	0	0	16
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	37	0	0	37	0	0	0	37
10. EXTERNALLY CONTRACTED SERVICES	37	0	0	37	0	0	0	37
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	186	0	0	186	0	0	0	186
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	152	0	0	152	0	0	0	152
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	3,496	0	272	3,768	0	0	0	3,768

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ALGOMA

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	1,513	0	1,513	0	0	0	0	0	0	1,513
(B) OTHER INSTRUCTION AND RESEARCH	0	0	0	0	0	0	0	0	0	0
(C) OTHER SALARIES AND WAGES	0	0	0	307	0	105	413	110	0	935
TOTAL SALARIES AND WAGES	1,513	0	1,513	307	0	105	413	110	0	2,448
2. EMPLOYEE BENEFITS	156	0	156	28	0	7	33	11	0	235
TOTAL SALARIES AND BENEFITS	1,669	0	1,669	335	0	112	446	121	0	2,683
3. LIBRARY ACQUISITIONS	0	0	0	103	0	0	0	0	0	103
4. EQUIPMENT & FURNITURE (A) PURCHASE	0	0	0	11	0	0	0	0	0	11
(B) RENTAL	0	0	0	0	0	0	6	0	0	6
(C) MAINTENANCE	0	0	0	0	0	0	0	0	0	0
5. OPERATIONAL SUPPLIES AND EXPENSES	29	0	29	10	67	11	87	11	0	215
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	50	0	50
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	16	0	16
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	37	0	37
10. EXTERNALLY CONTRACTED SERVICES	11	0	11	0	0	0	0	26	0	37
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	55	0	55	0	0	0	131	0	0	186
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	25	0	25	2	0	52	73	0	0	152
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	1,789	0	1,789	461	67	175	743	261	0	3,496

CENTRAL COMPUTING COSTS:		
	ACADEMIC	50
	NON-ACADEMIC	17
	TOTAL	67

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ALGOMA

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACEMENTS (7)	PURCHASE ORDER COMMITMENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
5. RECONCILIATION TO AGREE WITH FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
7. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
8. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0

NIPISSING

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: NIPISSING

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	6,692	0	0	0	0	6,692	197	20	124	7,033	11
2. TOTAL EXPENSE (FROM TABLE 3)	6,011	0	0	0	0	6,011	166	7	133	6,317	0
3. NET REVENUE (EXPENSE)	681	0	0	0	0	681	31	13	-9	716	11
4. INTERFUND TRANSFERS	0	0	0	0	0	0	0	2	0	2	-2
5. NET VARIATION IN APPROPRIATIONS (FROM TABLE 5)	-286	286	0	0	0	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR PER COFO-UO REPORT	395	286	0	0	0	681	31	15	-9	718	9
7. NET RECONCILING ITEMS	9	0	0	0	0	9	0	0	-9	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	386	286	0	0	0	672	31	15	0	718	9
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	274	181	0	0	0	455	19	1,003	12	1,489	803
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	660	467	0	0	0	1,127	50	1,018	12	2,207	812

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

INSTITUTION: NIPISSING

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	4,111	0	0	4,111	0	0	0	4,111	0
(II) EXTRA FORMULA	624	0	0	624	0	0	0	624	0
(III) OTHER MCU GRANTS	206	0	0	206	0	0	124	330	0
(B) OTHER ONTARIO GRANTS	235	0	0	235	0	0	0	235	0
TOTAL ONTARIO GRANTS	5,176	0	0	5,176	0	0	124	5,300	0
(C) FEDERAL	0	0	0	0	79	0	0	79	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	118	0	0	118	0
2. FEES (A) TUITION CREDIT	1,136	0	0	1,136	0	0	0	1,136	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	31	0	0	31	0	0	0	31	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	70	0	0	70	0	20	0	90	11
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	0	0	0	0	0
6. SALES OF SERVICE AND PRODUCTS	0	0	0	0	0	0	0	0	0
7. INVESTMENT INCOME	212	0	0	212	0	0	0	212	0
8. MISCELLANEOUS	67	0	0	67	0	0	0	67	0
TOTAL	6,692	0	0	6,692	197	20	124	7,033	11

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

INSTITUTION: NIPISSING

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	2,323	0	0	2,323	0	0	0	2,323
(B) OTHER INSTRUCTION AND RESEARCH	673	0	0	673	79	0	0	752
(C) OTHER SALARIES AND WAGES	980	0	0	980	0	0	0	980
TOTAL SALARIES AND WAGES	3,976	0	0	3,976	79	0	0	4,055
2. EMPLOYEE BENEFITS	448	0	0	448	3	0	0	451
TOTAL SALARIES AND BENEFITS	4,424	0	0	4,424	82	0	0	4,506
3. LIBRARY ACQUISITIONS	101	0	0	101	0	0	0	101
4. EQUIPMENT & FURNITURE (A) PURCHASE	284	0	0	284	0	0	0	284
(B) RENTAL	3	0	0	3	0	0	0	3
(C) MAINTENANCE	7	0	0	7	0	0	0	7
5. OPERATIONAL SUPPLIES AND EXPENSES	399	0	0	399	84	0	0	483
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	55	0	0	55	0	0	0	55
8. MUNICIPAL TAXES	26	0	0	26	0	0	0	26
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	29	0	0	29	0	0	0	29
10. EXTERNALLY CONTRACTED SERVICES	145	0	0	145	0	0	0	145
11. SCHOLARSHIPS, BURSARIES, ETC.	93	0	0	93	0	7	0	100
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	133	133
15. MISCELLANEOUS	445	0	0	445	0	0	0	445
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	6,011	0	0	6,011	166	7	133	6,317

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

INSTITUTION: NIPISSING

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	2,323	0	2,323	0	0	0	0	0	0	2,323
(B) OTHER INSTRUCTION AND RESEARCH	673	0	673	0	0	0	0	0	0	673
(C) OTHER SALARIES AND WAGES	0	0	0	85	0	153	486	256	0	980
TOTAL SALARIES AND WAGES	2,996	0	2,996	85	0	153	486	256	0	3,976
2. EMPLOYEE BENEFITS	300	0	300	7	0	18	96	27	0	448
TOTAL SALARIES AND BENEFITS	3,296	0	3,296	92	0	171	582	283	0	4,424
3. LIBRARY ACQUISITIONS	0	0	0	101	0	0	0	0	0	101
4. EQUIPMENT & FURNITURE (A) PURCHASE	183	0	183	0	0	0	63	38	0	284
(B) RENTAL	0	0	0	0	0	2	0	1	0	3
(C) MAINTENANCE	0	0	0	0	0	0	7	0	0	7
5. OPERATIONAL SUPPLIES AND EXPENSES	219	0	219	8	0	17	130	25	0	399
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	55	0	55
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	26	0	26
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	29	0	29
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	145	0	145
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	93	0	0	0	93
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	201	0	201	4	0	147	60	30	3	445
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	3,899	0	3,899	205	0	430	842	632	3	6,011

CENTRAL COMPUTING COSTS:		
	ACADEMIC	0
	NON-ACADEMIC	0
	TOTAL	0

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

INSTITUTION: NIPISSING

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACEMENTS (7)	PURCHASE ORDER COMMITMENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	286	0	0	286	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR	0	0	286	0	0	286	0	0	0	0
5. RECONCILIATION TO AGREE WITH FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	286	0	0	286	0	0	0	0
7. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	143	0	0	0	38	181	0	0	0	0
8. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	143	0	286	0	38	467	0	0	0	0

HEARST

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: HEARST

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	1,221	0	0	47	0	1,268	0	0	0	1,268	0
2. TOTAL EXPENSE (FROM TABLE 3)	1,138	0	0	22	0	1,160	0	0	0	1,160	0
3. NET REVENUE (EXPENSE)	83	0	0	25	0	108	0	0	0	108	0
4. INTERFUND TRANSFERS	0	0	0	0	0	0	0	0	0	0	0
5. NET VARIATION IN APPROPRIATIONS (FROM TABLE 5)	0	0	0	0	0	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR PER COFO-UO REPORT	83	0	0	25	0	108	0	0	0	108	0
7. NET RECONCILING ITEMS	-25	0	0	25	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	108	0	0	0	0	108	0	0	0	108	0
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	105	0	0	0	0	105	0	0	25	130	0
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	213	0	0	0	0	213	0	0	25	238	0

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: HEARST

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	630	0	0	630	0	0	0	630	0
(II) EXTRA FORMULA	230	0	0	230	0	0	0	230	0
(III) OTHER MCU GRANTS	206	0	0	206	0	0	0	206	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS	1,066	0	0	1,066	0	0	0	1,066	0
(C) FEDERAL	10	0	0	10	0	0	0	10	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	118	0	0	118	0	0	0	118	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	8	0	0	8	0	0	0	8	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	0	0	0	0	0
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	0	0	0	0	0
6. SALES OF SERVICE AND PRODUCTS	0	0	47	47	0	0	0	47	0
7. INVESTMENT INCOME	13	0	0	13	0	0	0	13	0
8. MISCELLANEOUS	6	0	0	6	0	0	0	6	0
TOTAL	1,221	0	47	1,268	0	0	0	1,268	0

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: HEARST

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	447	0	0	447	0	0	0	447
(B) OTHER INSTRUCTION AND RESEARCH	6	0	0	6	0	0	0	6
(C) OTHER SALARIES AND WAGES	261	0	0	261	0	0	0	261
TOTAL SALARIES AND WAGES	714	0	0	714	0	0	0	714
2. EMPLOYEE BENEFITS	82	0	0	82	0	0	0	82
TOTAL SALARIES AND BENEFITS	796	0	0	796	0	0	0	796
3. LIBRARY ACQUISITIONS	36	0	0	36	0	0	0	36
4. EQUIPMENT & FURNITURE (A) PURCHASE	90	0	0	90	0	0	0	90
(B) RENTAL	17	0	0	17	0	0	0	17
(C) MAINTENANCE	5	0	0	5	0	0	0	5
5. OPERATIONAL SUPPLIES AND EXPENSES	69	0	0	69	0	0	0	69
6. COST OF GOODS SOLD	0	0	21	21	0	0	0	21
7. UTILITIES	16	0	0	16	0	0	0	16
8. MUNICIPAL TAXES	1	0	0	1	0	0	0	1
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	1	1	0	0	0	1
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	108	0	0	108	0	0	0	108
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	1,138	0	22	1,160	0	0	0	1,160

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

INSTITUTION: HEARST

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	447	0	447	0	0	0	0	0	0	447
(B) OTHER INSTRUCTION AND RESEARCH	6	0	6	0	0	0	0	0	0	6
(C) OTHER SALARIES AND WAGES	38	0	38	56	0	0	167	0	0	261
TOTAL SALARIES AND WAGES	491	0	491	56	0	0	167	0	0	714
2. EMPLOYEE BENEFITS	54	0	54	6	0	0	22	0	0	82
TOTAL SALARIES AND BENEFITS	545	0	545	62	0	0	189	0	0	796
3. LIBRARY ACQUISITIONS	0	0	0	36	0	0	0	0	0	36
4. EQUIPMENT & FURNITURE (A) PURCHASE	46	0	46	6	0	0	38	0	0	90
(B) RENTAL	7	0	7	0	0	0	10	0	0	17
(C) MAINTENANCE	5	0	5	0	0	0	0	0	0	5
5. OPERATIONAL SUPPLIES AND EXPENSES	28	0	28	4	0	0	37	0	0	69
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	16	0	16
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	1	0	1
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	64	0	64	0	0	0	23	21	0	108
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	695	0	695	108	0	0	297	38	0	1,138

CENTRAL COMPUTING COSTS:		
	ACADEMIC	0
	NON-ACADEMIC	0
	TOTAL	0

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

INSTITUTION: HEARST

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
5. RECONCILIATION TO AGREE WITH FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
7. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
8. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0

McMASTER

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: MCMASTER

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	114,554	0	481	18,202	0	133,237	47,545	31,650	2,736	215,168	5,146
2. TOTAL EXPENSE (FROM TABLE 3)	114,824	0	503	18,043	0	133,370	48,258	20,042	2,949	204,619	0
3. NET REVENUE (EXPENSE)	-270	0	-22	159	0	-133	-713	11,608	-213	10,549	5,146
4. INTERFUND TRANSFERS	330	0	0	-35	0	295	158	-688	235	0	0
5. NET VARIATION IN APPROPRIATIONS (FROM TABLE 5)	678	-678	0	-80	80	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR PER COFO-UO REPORT	738	-678	-22	44	80	162	-555	10,920	22	10,549	5,146
7. NET RECONCILING ITEMS	-44	22	-22	44	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	782	-700	0	0	80	162	-555	10,920	22	10,549	5,146
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	296	3,558	0	0	1,188	5,042	12,162	1,166	4,311	22,681	59,837
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	1,078	2,858	0	0	1,268	5,204	11,607	12,086	4,333	33,230	64,983

Note: In addition to the above revenue and expenses, $3,356 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided the services.

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

INSTITUTION: MCMASTER

TYPE OF FUND SOURCE	GENERAL EXPENDABLE FUNDS OPERATING (1)	 OTHER (NON-CREDIT) (2)	 ANCILLARY ENTERPRISES (3)	 SUBTOTAL (4)	RESTRICTED EXPENDABLE FUNDS SPONSORED RESEARCH (5)	 TRUST AND ENDOWMENT (6)	 CAPITAL (7)	TOTAL EXPENDABLE (8)	NON-EXPENDABLE TRUST AND ENDOWMENT (9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	83,129	0	0	83,129	0	0	0	83,129	0
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0	0
(III) OTHER MCU GRANTS	4,987	0	0	4,987	201	12,000	1,140	18,328	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	8,275	0	907	9,182	0
TOTAL ONTARIO GRANTS	88,116	0	0	88,116	8,476	12,000	2,047	110,639	0
(C) FEDERAL	0	0	0	0	21,486	0	0	21,486	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	17,970	0	0	17,970	0	0	0	17,970	0
(B) TUITION NON-CREDIT	0	481	0	481	0	0	0	481	0
(C) MISCELLANEOUS	1,055	0	5,941	6,996	0	0	0	6,996	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	86	0	0	86	0	14,690	14	14,790	1,026
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	17,583	0	0	17,583	0
6. SALES OF SERVICE AND PRODUCTS	0	0	12,147	12,147	0	0	0	12,147	0
7. INVESTMENT INCOME	2,010	0	0	2,010	0	4,960	428	7,398	4,120
8. MISCELLANEOUS	5,317	0	114	5,431	0	0	247	5,678	0
TOTAL	114,554	481	18,202	133,237	47,545	31,650	2,736	215,168	5,146

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: MCMASTER

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	42,063	172	0	42,235	10,717	5,854	0	58,806
(B) OTHER INSTRUCTION AND RESEARCH	5,025	0	0	5,025	0	0	0	5,025
(C) OTHER SALARIES AND WAGES	32,443	164	4,758	37,365	16,779	4,122	0	58,266
TOTAL SALARIES AND WAGES	79,531	336	4,758	84,625	27,496	9,976	0	122,097
2. EMPLOYEE BENEFITS	11,118	23	529	11,670	2,516	1,986	0	16,172
TOTAL SALARIES AND BENEFITS	90,649	359	5,287	96,295	30,012	11,962	0	138,269
3. LIBRARY ACQUISITIONS	3,680	0	0	3,680	0	89	0	3,769
4. EQUIPMENT & FURNITURE (A) PURCHASE	3,338	0	82	3,420	3,894	2,394	284	9,992
(B) RENTAL	255	0	0	255	102	0	0	357
(C) MAINTENANCE	617	0	116	733	86	0	0	819
5. OPERATIONAL SUPPLIES AND EXPENSES	8,376	138	2,855	11,369	11,074	3,148	0	25,591
6. COST OF GOODS SOLD	0	0	7,662	7,662	0	0	0	7,662
7. UTILITIES	3,803	0	925	4,728	0	0	0	4,728
8. MUNICIPAL TAXES	563	0	30	593	0	0	0	593
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	145	0	126	271	0	30	0	301
10. EXTERNALLY CONTRACTED SERVICES	1,859	0	0	1,859	0	0	0	1,859
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	2,201	0	2,201
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	597	597	0	0	0	597
13. LAND AND SITE SERVICES	0	0	0	0	0	0	368	368
14. BUILDINGS	0	0	0	0	0	0	2,297	2,297
15. MISCELLANEOUS	1,823	6	178	2,007	3,201	8	0	5,216
16. INTERNAL COST ALLOCATIONS	-284	0	185	-99	-111	210	0	0
TOTAL	114,824	503	18,043	133,370	48,258	20,042	2,949	204,619

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: MCMASTER

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	35,773	6,290	42,063	0	0	0	0	0	0	42,063
(B) OTHER INSTRUCTION AND RESEARCH	4,582	443	5,025	0	0	0	0	0	0	5,025
(C) OTHER SALARIES AND WAGES	8,733	2,843	11,576	4,483	2,884	1,504	5,006	5,861	1,129	32,443
TOTAL SALARIES AND WAGES	49,088	9,576	58,664	4,483	2,884	1,504	5,006	5,861	1,129	79,531
2. EMPLOYEE BENEFITS	6,411	2,004	8,415	631	379	167	712	661	153	11,118
TOTAL SALARIES AND BENEFITS	55,499	11,580	67,079	5,114	3,263	1,671	5,718	6,522	1,282	90,649
3. LIBRARY ACQUISITIONS	0	0	0	3,680	0	0	0	0	0	3,680
4. EQUIPMENT & FURNITURE (A) PURCHASE	3,013	32	3,045	11	0	67	41	155	19	3,338
(B) RENTAL	88	26	114	51	76	0	0	11	3	255
(C) MAINTENANCE	268	32	300	20	234	0	26	4	33	617
5. OPERATIONAL SUPPLIES AND EXPENSES	3,657	827	4,484	325	553	372	1,572	985	85	8,376
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	3,803	0	3,803
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	563	0	563
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	145	0	145
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	1,859	0	1,859
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	701	165	866	53	41	75	97	116	575	1,823
16. INTERNAL COST ALLOCATIONS	0	0	0	0	-284	0	0	0	0	-284
TOTAL	63,226	12,662	75,888	9,254	3,883	2,185	7,454	14,163	1,997	114,824

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CENTRAL COMPUTING COSTS:	ACADEMIC	1,484
	NON-ACADEMIC	2,399
	TOTAL	3,883

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TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

INSTITUTION: MCMASTER

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER * (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	1,105	0	0	1,105	689	0	0	689
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	32	0	1,755	-4	0	1,783	609	0	0	609
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR	-32	0	-650	4	0	-678	80	0	0	80
5. RECONCILIATION TO AGREE WITH FINANCIAL STATEMENTS	0	0	-22	0	0	-22	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-32	0	-672	4	0	-700	80	0	0	80
7. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	123	0	1,350	826	1,259	3,558	1,188	0	0	1,188
8. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	91	0	678	830	1,259	2,858	1,268	0	0	1,268

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*Other Operating funds are for assistance to graduate students, $741 thousand; future pension liabilities, $300 thousand; reserve fund for metrication, $123 thousand; utility reserve, $50 thousand; and noise abatement, $45 thousand.

O.C.A.

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 MAY 1987
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: ONTARIO COLLEGE OF ART

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	10,869	0	0	428	0	11,297	0	80	152	11,529	0
2. TOTAL EXPENSE (FROM TABLE 3)	11,069	0	0	461	0	11,530	0	66	455	12,051	0
3. NET REVENUE (EXPENSE)	-200	0	0	-33	0	-233	0	14	-303	-522	0
4. INTERFUND TRANSFERS	-100	0	0	0	0	-100	0	0	100	0	0
5. NET VARIATION IN APPROPRIATIONS (FROM TABLE 5)	-12	12	0	0	0	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR PER COFO-UO REPORT	-312	12	0	-33	0	-333	0	14	-203	-522	0
7. NET RECONCILING ITEMS	8	0	0	0	0	8	0	0	-8	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-320	12	0	-33	0	-341	0	14	-195	-522	0
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	486	90	0	0	0	576	0	39	295	910	16
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	166	102	0	-33	0	235	0	53	100	388	16

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 MAY 1987
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: ONTARIO COLLEGE OF ART

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	TRUST AND ENDOWMENT (9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	7,866	0	0	7,866	0	0	0	7,866	0
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0	0
(III) OTHER MCU GRANTS	230	0	0	230	0	0	105	335	0
(B) OTHER ONTARIO GRANTS	20	0	0	20	0	0	0	20	0
TOTAL ONTARIO GRANTS	8,116	0	0	8,116	0	0	105	8,221	0
(C) FEDERAL	0	0	0	0	0	0	0	0	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	2,225	0	0	2,225	0	0	0	2,225	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	305	0	0	305	0	0	0	305	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	15	0	0	15	0	78	35	128	0
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	0	0	0	0	0
6. SALES OF SERVICE AND PRODUCTS	0	0	428	428	0	0	0	428	0
7. INVESTMENT INCOME	146	0	0	146	0	2	12	160	0
8. MISCELLANEOUS	62	0	0	62	0	0	0	62	0
TOTAL	10,869	0	428	11,297	0	80	152	11,529	0

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 MAY 1987
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: ONTARIO COLLEGE OF ART

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	5,327	0	0	5,327	0	0	0	5,327
(B) OTHER INSTRUCTION AND RESEARCH	518	0	0	518	0	0	0	518
(C) OTHER SALARIES AND WAGES	2,240	0	125	2,365	0	0	0	2,365
TOTAL SALARIES AND WAGES	8,085	0	125	8,210	0	0	0	8,210
2. EMPLOYEE BENEFITS	746	0	12	758	0	0	0	758
TOTAL SALARIES AND BENEFITS	8,831	0	137	8,968	0	0	0	8,968
3. LIBRARY ACQUISITIONS	50	0	0	50	0	0	0	50
4. EQUIPMENT & FURNITURE (A) PURCHASE	137	0	0	137	0	0	181	318
(B) RENTAL	20	0	0	20	0	0	0	20
(C) MAINTENANCE	37	0	0	37	0	0	0	37
5. OPERATIONAL SUPPLIES AND EXPENSES	862	0	0	862	0	0	0	862
6. COST OF GOODS SOLD	0	0	324	324	0	0	0	324
7. UTILITIES	337	0	0	337	0	0	0	337
8. MUNICIPAL TAXES	64	0	0	64	0	0	0	64
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	26	0	0	26	0	0	274	300
10. EXTERNALLY CONTRACTED SERVICES	202	0	0	202	0	0	0	202
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	66	0	66
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	503	0	0	503	0	0	0	503
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	11,069	0	461	11,530	0	66	455	12,051

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 31 MAY 1987
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: ONTARIO COLLEGE OF ART

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	5,327	0	5,327	0	0	0	0	0	0	5,327
(B) OTHER INSTRUCTION AND RESEARCH	518	0	518	0	0	0	0	0	0	518
(C) OTHER SALARIES AND WAGES	21	0	21	301	0	154	1,248	407	109	2,240
TOTAL SALARIES AND WAGES	5,866	0	5,866	301	0	154	1,248	407	109	8,085
2. EMPLOYEE BENEFITS	514	0	514	40	0	16	113	53	10	746
TOTAL SALARIES AND BENEFITS	6,380	0	6,380	341	0	170	1,361	460	119	8,831
3. LIBRARY ACQUISITIONS	0	0	0	50	0	0	0	0	0	50
4. EQUIPMENT & FURNITURE (A) PURCHASE	124	0	124	13	0	0	0	0	0	137
(B) RENTAL	20	0	20	0	0	0	0	0	0	20
(C) MAINTENANCE	4	0	4	0	0	0	33	0	0	37
5. OPERATIONAL SUPPLIES AND EXPENSES	530	0	530	30	0	3	180	104	15	862
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	337	0	337
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	64	0	64
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	26	0	26
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	198	4	202
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	136	0	136	0	0	2	69	131	165	503
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	7,194	0	7,194	434	0	175	1,643	1,320	303	11,069

CENTRAL COMPUTING COSTS:		
	ACADEMIC	0
	NON-ACADEMIC	0
	TOTAL	0

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 MAY 1987
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ONTARIO COLLEGE OF ART

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	OTHER * (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACEMENTS (7)	PURCHASE ORDER COMMITMENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	12	12	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR	0	0	0	0	12	12	0	0	0	0
5. RECONCILIATION TO AGREE WITH FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	12	12	0	0	0	0
7. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	90	90	0	0	0	0
8. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	102	102	0	0	0	0

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*Other Operating funds are for faculty sabbaticals.

O.I.S.E.

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: OISE

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	23,888	0	103	1,683	0	25,674	2,804	41	0	28,519	0
2. TOTAL EXPENSE (FROM TABLE 3)	24,667	0	103	1,106	0	25,876	2,799	36	0	28,711	0
3. NET REVENUE (EXPENSE)	-779	0	0	577	0	-202	5	5	0	-192	0
4. INTERFUND TRANSFERS	574	0	0	-569	0	5	-5	0	0	0	0
5. NET VARIATION IN APPROPRIATIONS (FROM TABLE 5)	-441	441	0	-8	8	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR PER COFO-UO REPORT	-646	441	0	0	8	-197	0	5	0	-192	0
7. NET RECONCILING ITEMS	0	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-646	441	0	0	8	-197	0	5	0	-192	0
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	866	3,038	0	0	32	3,936	0	74	0	4,010	190
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	220	3,479	0	0	40	3,739	0	79	0	3,818	190

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: OISE

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	17,353	0	0	17,353	0	0	0	17,353	0
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0	0
(III) OTHER MCU GRANTS	520	0	0	520	0	0	0	520	0
(B) OTHER ONTARIO GRANTS	3,880	0	0	3,880	1,202	0	0	5,082	0
TOTAL ONTARIO GRANTS	21,753	0	0	21,753	1,202	0	0	22,955	0
(C) FEDERAL	0	0	0	0	1,308	0	0	1,308	0
(D) MUNICIPAL	0	0	0	0	131	0	0	131	0
(E) OTHER	0	0	0	0	17	0	0	17	0
2. FEES (A) TUITION CREDIT	1,627	0	0	1,627	0	0	0	1,627	0
(B) TUITION NON-CREDIT	0	103	0	103	0	0	0	103	0
(C) MISCELLANEOUS	0	0	0	0	0	0	0	0	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	0	19	0	19	0
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	146	0	0	146	0
6. SALES OF SERVICE AND PRODUCTS	0	0	1,683	1,683	0	0	0	1,683	0
7. INVESTMENT INCOME	409	0	0	409	0	22	0	431	0
8. MISCELLANEOUS	99	0	0	99	0	0	0	99	0
TOTAL	23,888	103	1,683	25,674	2,804	41	0	28,519	0

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: OISE

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	8,591	0	0	8,591	157	0	0	8,748
(B) OTHER INSTRUCTION AND RESEARCH	2,349	0	0	2,349	1,058	0	0	3,407
(C) OTHER SALARIES AND WAGES	5,807	89	603	6,499	418	0	0	6,917
TOTAL SALARIES AND WAGES	16,747	89	603	17,439	1,633	0	0	19,072
2. EMPLOYEE BENEFITS	2,135	14	81	2,230	197	0	0	2,427
TOTAL SALARIES AND BENEFITS	18,882	103	684	19,669	1,830	0	0	21,499
3. LIBRARY ACQUISITIONS	134	0	0	134	0	0	0	134
4. EQUIPMENT & FURNITURE (A) PURCHASE	645	0	7	652	119	0	0	771
(B) RENTAL	35	0	0	35	3	0	0	38
(C) MAINTENANCE	273	0	8	281	5	0	0	286
5. OPERATIONAL SUPPLIES AND EXPENSES	636	0	391	1,027	222	0	0	1,249
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	337	0	0	337	0	0	0	337
8. MUNICIPAL TAXES	32	0	0	32	0	0	0	32
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	72	0	0	72	2	0	0	74
10. EXTERNALLY CONTRACTED SERVICES	2,334	0	0	2,334	7	0	0	2,341
11. SCHOLARSHIPS, BURSARIES, ETC.	729	0	0	729	0	0	0	729
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	832	0	16	848	337	36	0	1,221
16. INTERNAL COST ALLOCATIONS	-274	0	0	-274	274	0	0	0
TOTAL	24,667	103	1,106	25,876	2,799	36	0	28,711

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: OISE

FUNCTIONAL AREA OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	8,591	0	8,591	0	0	0	0	0	0	8,591
(B) OTHER INSTRUCTION AND RESEARCH	2,349	0	2,349	0	0	0	0	0	0	2,349
(C) OTHER SALARIES AND WAGES	2,462	0	2,462	1,157	465	0	1,276	387	60	5,807
TOTAL SALARIES AND WAGES	13,402	0	13,402	1,157	465	0	1,276	387	60	16,747
2. EMPLOYEE BENEFITS	1,679	0	1,679	157	63	0	177	51	8	2,135
TOTAL SALARIES AND BENEFITS	15,081	0	15,081	1,314	528	0	1,453	438	68	18,882
3. LIBRARY ACQUISITIONS	0	0	0	134	0	0	0	0	0	134
4. EQUIPMENT & FURNITURE (A) PURCHASE	223	0	223	272	124	0	6	20	0	645
(B) RENTAL	17	0	17	0	0	0	17	1	0	35
(C) MAINTENANCE	18	0	18	1	75	0	84	95	0	273
5. OPERATIONAL SUPPLIES AND EXPENSES	391	0	391	135	14	0	82	7	7	636
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	337	0	337
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	32	0	32
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	72	0	72
10. EXTERNALLY CONTRACTED SERVICES	13	0	13	53	133	330	44	1,761	0	2,334
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	729	0	0	0	729
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	527	0	527	7	4	0	288	6	0	832
16. INTERNAL COST ALLOCATIONS	-109	0	-109	0	-84	0	-81	0	0	-274
TOTAL	16,161	0	16,161	1,916	794	1,059	1,893	2,769	75	24,667

CENTRAL COMPUTING COSTS:		
	ACADEMIC	618
	NON-ACADEMIC	176
	TOTAL	794

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

INSTITUTION: OISE

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACEMENTS (7)	PURCHASE ORDER COMMITMENTS (8)	OTHER** (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	599	0	785	0	-367	1,017	0	0	40	40
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	576	0	0	576	0	0	32	32
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR	599	0	209	0	-367	441	0	0	8	8
5. RECONCILIATION TO AGREE WITH FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	599	0	209	0	-367	441	0	0	8	8
7. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	409	0	576	0	2,053	3,038	0	0	32	32
8. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	1,008	0	785	0	1,686	3,479	0	0	40	40

*Other Operating funds are for revenue stabilization.

**Other Ancillary funds are for budget appropriations.

OTTAWA

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

INSTITUTION: OTTAWA

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	135,913	0	496	6,205	0	142,614	26,556	10,194	4,114	183,478	887
2. TOTAL EXPENSE (FROM TABLE 3)	134,203	0	411	6,117	0	140,731	24,646	10,194	4,576	180,147	0
3. NET REVENUE (EXPENSE)	1,710	0	85	88	0	1,883	1,910	0	-462	3,331	887
4. INTERFUND TRANSFERS	77	0	0	25	0	102	203	-309	17	13	-13
5. NET VARIATION IN APPROPRIATIONS (FROM TABLE 5)	-641	442	0	0	199	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR PER COFO-UO REPORT	1,146	442	85	113	199	1,985	2,113	-309	-445	3,344	874
7. NET RECONCILING ITEMS	175	-199	85	-260	199	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	971	641	0	373	0	1,985	2,113	-309	-445	3,344	874
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-624	3,125	0	279	0	2,780	19,235	6,691	3,412	32,118	3,922
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	347	3,766	0	652	0	4,765	21,348	6,382	2,967	35,462	4,796

Note: In addition to the above revenue and expenses, $3,323 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided the services.

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: OTTAWA

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	94,611	0	0	94,611	0	0	0	94,611	0
(II) EXTRA FORMULA	10,815	0	0	10,815	0	0	0	10,815	0
(III) OTHER MCU GRANTS	4,150	0	0	4,150	166	0	2,750	7,066	0
(B) OTHER ONTARIO GRANTS	798	0	0	798	1,821	3,687	75	6,381	0
TOTAL ONTARIO GRANTS	110,374	0	0	110,374	1,987	3,687	2,825	118,873	0
(C) FEDERAL	10	0	0	10	15,249	2,029	0	17,288	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	21,732	0	0	21,732	0	0	0	21,732	0
(B) TUITION NON-CREDIT	0	496	0	496	0	0	0	496	0
(C) MISCELLANEOUS	1,504	0	2,053	3,557	0	0	0	3,557	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	50	0	0	50	0	3,599	410	4,059	452
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	8,659	819	0	9,478	0
6. SALES OF SERVICE AND PRODUCTS	0	0	4,017	4,017	0	0	0	4,017	0
7. INVESTMENT INCOME	1,508	0	0	1,508	661	60	325	2,554	435
8. MISCELLANEOUS	735	0	135	870	0	0	554	1,424	0
TOTAL	135,913	496	6,205	142,614	26,556	10,194	4,114	183,478	887

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: OTTAWA

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	54,105	100	0	54,205	3,952	1,162	0	59,319
(B) OTHER INSTRUCTION AND RESEARCH	4,034	29	0	4,063	5,221	969	0	10,253
(C) OTHER SALARIES AND WAGES	37,000	19	2,151	39,170	4,030	2,472	0	45,672
TOTAL SALARIES AND WAGES	95,139	148	2,151	97,438	13,203	4,603	0	115,244
2. EMPLOYEE BENEFITS	10,901	3	201	11,105	889	355	0	12,349
TOTAL SALARIES AND BENEFITS	106,040	151	2,352	108,543	14,092	4,958	0	127,593
3. LIBRARY ACQUISITIONS	2,706	0	0	2,706	13	93	0	2,812
4. EQUIPMENT & FURNITURE (A) PURCHASE	3,872	0	131	4,003	2,406	542	123	7,074
(B) RENTAL	475	0	35	510	47	0	0	557
(C) MAINTENANCE	1,266	0	42	1,308	228	16	0	1,552
5. OPERATIONAL SUPPLIES AND EXPENSES	5,643	56	428	6,127	4,548	1,648	0	12,323
6. COST OF GOODS SOLD	0	0	192	192	0	0	0	192
7. UTILITIES	4,412	1	637	5,050	7	0	0	5,057
8. MUNICIPAL TAXES	725	0	83	808	0	0	0	808
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	1,152	15	437	1,604	18	106	2,756	4,484
10. EXTERNALLY CONTRACTED SERVICES	3,576	0	1,054	4,630	0	0	0	4,630
11. SCHOLARSHIPS, BURSARIES, ETC.	1,153	0	0	1,153	784	1,279	0	3,216
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	403	403	0	0	0	403
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	1,697	1,697
15. MISCELLANEOUS	4,008	188	323	4,519	1,893	1,337	0	7,749
16. INTERNAL COST ALLOCATIONS	-825	0	0	-825	610	215	0	0
TOTAL	134,203	411	6,117	140,731	24,646	10,194	4,576	180,147

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: OTTAWA

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	46,930	7,175	54,105	0	0	0	0	0	0	54,105
(B) OTHER INSTRUCTION AND RESEARCH	3,917	117	4,034	0	0	0	0	0	0	4,034
(C) OTHER SALARIES AND WAGES	12,017	2,974	14,991	4,982	2,269	2,019	6,594	5,460	685	37,000
TOTAL SALARIES AND WAGES	62,864	10,266	73,130	4,982	2,269	2,019	6,594	5,460	685	95,139
2. EMPLOYEE BENEFITS	6,868	1,312	8,180	678	255	220	788	673	107	10,901
TOTAL SALARIES AND BENEFITS	69,732	11,578	81,310	5,660	2,524	2,239	7,382	6,133	792	106,040
3. LIBRARY ACQUISITIONS	0	0	0	2,706	0	0	0	0	0	2,706
4. EQUIPMENT & FURNITURE (A) PURCHASE	1,755	413	2,168	219	1,025	46	236	124	54	3,872
(B) RENTAL	143	18	161	17	112	11	146	12	16	475
(C) MAINTENANCE	453	40	493	131	329	12	221	74	6	1,266
5. OPERATIONAL SUPPLIES AND EXPENSES	2,610	277	2,887	140	572	375	1,096	312	261	5,643
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	4,412	0	4,412
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	725	0	725
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	1,152	0	1,152
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	3,576	0	3,576
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	1,153	0	0	0	1,153
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,279	127	1,406	73	56	236	749	645	843	4,008
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-825	0	0	-825
TOTAL	75,972	12,453	88,425	8,946	4,618	4,072	9,005	17,165	1,972	134,203

CENTRAL COMPUTING COSTS:		
	ACADEMIC	3,036
	NON-ACADEMIC	1,582
	TOTAL	4,618

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

INSTITUTION: OTTAWA

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	2,218	0	2	358	2,578	0	199	0	199
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	2,089	0	2	45	2,136	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR	0	129	0	0	313	442	0	199	0	199
5. RECONCILIATION TO AGREE WITH FINANCIAL STATEMENTS	0	199	0	0	0	199	0	-199	0	-199
6. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	0	328	0	0	313	641	0	0	0	0
7. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	2,109	0	50	966	3,125	0	0	0	0
8. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	2,437	0	50	1,279	3,766	0	0	0	0

*Other Operating Funds are for the parking garage, $500 thousand; chair medicine, $16 thousand; short courses, $37 thousand; academic, $57 thousand; sport services, $260 thousand; health services, $36 thousand; technical services, $26 thousand; reprography, $47 thousand; humanities and social sciences research fund, $150 thousand; and student financial aid, $150 thousand.

QUEEN'S

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: QUEEN´S

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	111,621	0	768	17,065	0	129,454	27,871	23,684	7,426	188,435	8,441
2. TOTAL EXPENSE (FROM TABLE 3)	116,649	0	769	15,041	0	132,459	29,584	16,125	9,995	188,163	0
3. NET REVENUE (EXPENSE)	-5,028	0	-1	2,024	0	-3,005	-1,713	7,559	-2,569	272	8,441
4. INTERFUND TRANSFERS	3,821	0	1	-1,444	0	2,378	1,177	-6,924	2,154	-1,215	1,215
5. NET VARIATION IN APPROPRIATIONS (FROM TABLE 5)	506	-506	0	-420	420	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR PER COFO-UO REPORT	-701	-506	0	160	420	-627	-536	635	-415	-943	9,656
7. NET RECONCILING ITEMS	0	0	0	0	0	0	0	13	0	13	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-701	-506	0	160	420	-627	-536	622	-415	-956	9,656
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-113	7,326	0	334	1,596	9,143	11,230	21,134	6,978	48,485	46,561
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-814	6,820	0	494	2,016	8,516	10,694	21,756	6,563	47,529	56,217

Note: In addition to the above revenue and expenses, $2,378 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided the services.

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: QUEEN'S

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	86,555	0	0	86,555	0	0	0	86,555	0
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0	0
(III) OTHER MCU GRANTS	4,252	0	0	4,252	61	0	1,206	5,519	1,000
(B) OTHER ONTARIO GRANTS	10	0	0	10	2,730	1,607	5,397	9,744	0
TOTAL ONTARIO GRANTS	90,817	0	0	90,817	2,791	1,607	6,603	101,818	1,000
(C) FEDERAL	0	0	0	0	17,397	2,346	0	19,743	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	500	88	0	588	0
2. FEES (A) TUITION CREDIT	17,814	0	0	17,814	0	0	0	17,814	0
(B) TUITION NON-CREDIT	0	768	0	768	0	0	0	768	0
(C) MISCELLANEOUS	840	0	8,509	9,349	0	0	0	9,349	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	50	0	0	50	368	6,329	572	7,319	1,836
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	6,531	0	0	6,531	0
6. SALES OF SERVICE AND PRODUCTS	0	0	8,556	8,556	0	0	0	8,556	0
7. INVESTMENT INCOME	97	0	0	97	257	8,594	251	9,199	5,605
8. MISCELLANEOUS	2,003	0	0	2,003	27	4,720	0	6,750	0
TOTAL	111,621	768	17,065	129,454	27,871	23,684	7,426	188,435	8,441

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: QUEEN'S

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	45,615	6	0	45,621	1,842	2,007	0	49,470
(B) OTHER INSTRUCTION AND RESEARCH	3,994	175	0	4,169	11,990	695	0	16,854
(C) OTHER SALARIES AND WAGES	32,445	140	3,544	36,129	1,428	3,133	0	40,690
TOTAL SALARIES AND WAGES	82,054	321	3,544	85,919	15,260	5,835	0	107,014
2. EMPLOYEE BENEFITS	9,001	10	287	9,298	999	434	0	10,731
TOTAL SALARIES AND BENEFITS	91,055	331	3,831	95,217	16,259	6,269	0	117,745
3. LIBRARY ACQUISITIONS	3,190	0	0	3,190	17	197	0	3,404
4. EQUIPMENT & FURNITURE (A) PURCHASE	8,061	1	256	8,318	3,439	1,392	235	13,384
(B) RENTAL	864	2	60	926	4	11	0	941
(C) MAINTENANCE	545	0	0	545	21	13	0	579
5. OPERATIONAL SUPPLIES AND EXPENSES	6,338	377	1,935	8,650	5,899	1,717	0	16,266
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	2,876	0	1,767	4,643	0	0	0	4,643
8. MUNICIPAL TAXES	875	0	426	1,301	0	0	0	1,301
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	8	0	85	93	10	0	3,078	3,181
10. EXTERNALLY CONTRACTED SERVICES	0	0	5,277	5,277	184	0	0	5,461
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	717	4,943	0	5,660
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	1,128	1,128	0	0	0	1,128
13. LAND AND SITE SERVICES	0	0	0	0	0	0	626	626
14. BUILDINGS	0	0	0	0	0	0	6,056	6,056
15. MISCELLANEOUS	3,416	38	276	3,730	2,430	1,628	0	7,788
16. INTERNAL COST ALLOCATIONS	-579	20	0	-559	604	-45	0	0
TOTAL	116,649	769	15,041	132,459	29,584	16,125	9,995	188,163

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

INSTITUTION: QUEEN'S

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	39,390	6,225	45,615	0	0	0	0	0	0	45,615
(B) OTHER INSTRUCTION AND RESEARCH	3,755	239	3,994	0	0	0	0	0	0	3,994
(C) OTHER SALARIES AND WAGES	8,622	2,395	11,017	4,940	2,259	2,423	4,124	6,030	1,652	32,445
TOTAL SALARIES AND WAGES	51,767	8,859	60,626	4,940	2,259	2,423	4,124	6,030	1,652	82,054
2. EMPLOYEE BENEFITS	5,292	1,194	6,486	520	247	226	436	811	275	9,001
TOTAL SALARIES AND BENEFITS	57,059	10,053	67,112	5,460	2,506	2,649	4,560	6,841	1,927	91,055
3. LIBRARY ACQUISITIONS	0	0	0	3,190	0	0	0	0	0	3,190
4. EQUIPMENT & FURNITURE (A) PURCHASE	1,129	258	1,387	194	2,218	57	107	3,975	123	8,061
(B) RENTAL	30	2	32	186	531	7	54	44	10	864
(C) MAINTENANCE	1	1	2	0	458	0	0	82	3	545
5. OPERATIONAL SUPPLIES AND EXPENSES	2,246	433	2,679	138	246	812	493	1,416	554	6,338
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	2,876	0	2,876
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	875	0	875
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	8	0	8
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,562	182	1,744	21	53	297	158	375	768	3,416
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-579	0	0	-579
TOTAL	62,027	10,929	72,956	9,189	6,012	3,822	4,793	16,492	3,385	116,649

CENTRAL COMPUTING COSTS:		
	ACADEMIC	4,422
	NON-ACADEMIC	1,590
	TOTAL	6,012

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

INSTITUTION: QUEEN'S

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	676	5,144	0	0	5,820	332	128	0	460
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	1,188	5,138	0	0	6,326	0	40	0	40
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR	0	-512	6	0	0	-506	332	88	0	420
5. RECONCILIATION TO AGREE WITH FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	0	-512	6	0	0	-506	332	88	0	420
7. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	1,188	5,138	1,000	0	7,326	1,556	40	0	1,596
8. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	676	5,144	1,000	0	6,820	1,888	128	0	2,016

RYERSON

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 MARCH 1987
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: RYERSON

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	73,428	0	2,355	6,751	0	82,534	2,595	741	4,786	90,656	83
2. TOTAL EXPENSE (FROM TABLE 3)	74,933	0	949	6,257	0	82,139	2,602	871	5,278	90,890	0
3. NET REVENUE (EXPENSE)	-1,505	0	1,406	494	0	395	-7	-130	-492	-234	83
4. INTERFUND TRANSFERS	0	0	0	0	0	0	0	0	0	0	0
5. NET VARIATION IN APPROPRIATIONS (FROM TABLE 5)	-258	258	0	13	-13	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR PER COFO-UO REPORT	-1,763	258	1,406	507	-13	395	-7	-130	-492	-234	83
7. NET RECONCILING ITEMS	-1,598	0	1,406	494	0	302	0	0	0	302	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-165	258	0	13	-13	93	-7	-130	-492	-536	83
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-1,228	707	0	1	39	-481	29	1,090	66	704	318
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-1,393	965	0	14	26	-388	22	960	-426	168	401

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 MARCH 1987
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: RYERSON

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	55,491	0	0	55,491	0	0	0	55,491	0
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0	0
(III) OTHER MCU GRANTS	2,017	0	0	2,017	0	0	943	2,960	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	1,060	0	1,409	2,469	0
TOTAL ONTARIO GRANTS	57,508	0	0	57,508	1,060	0	2,352	60,920	0
(C) FEDERAL	0	0	0	0	756	0	0	756	0
(D) MUNICIPAL	0	0	0	0	4	0	0	4	0
(E) OTHER	0	0	0	0	194	0	0	194	0
2. FEES (A) TUITION CREDIT	12,718	0	0	12,718	0	0	0	12,718	0
(B) TUITION NON-CREDIT	0	2,355	0	2,355	0	0	0	2,355	0
(C) MISCELLANEOUS	2,470	0	63	2,533	0	0	0	2,533	0
3. BORROWINGS	0	0	0	0	0	0	2,343	2,343	0
4. DONATIONS	0	0	0	0	0	651	0	651	43
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	453	0	0	453	0
6. SALES OF SERVICE AND PRODUCTS	0	0	6,688	6,688	0	0	0	6,688	0
7. INVESTMENT INCOME	424	0	0	424	9	90	91	614	40
8. MISCELLANEOUS	308	0	0	308	119	0	0	427	0
TOTAL	73,428	2,355	6,751	82,534	2,595	741	4,786	90,656	83

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 MARCH 1987
(IN THOUSANDS OF DOLLARS)

INSTITUTION: RYERSON

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	35,820	474	0	36,294	472	37	0	36,803
(B) OTHER INSTRUCTION AND RESEARCH	2	183	0	185	109	1	0	295
(C) OTHER SALARIES AND WAGES	19,081	24	1,027	20,132	469	45	0	20,646
TOTAL SALARIES AND WAGES	54,903	681	1,027	56,611	1,050	83	0	57,744
2. EMPLOYEE BENEFITS	7,286	14	157	7,457	29	6	0	7,492
TOTAL SALARIES AND BENEFITS	62,189	695	1,184	64,068	1,079	89	0	65,236
3. LIBRARY ACQUISITIONS	666	0	0	666	0	0	0	666
4. EQUIPMENT & FURNITURE (A) PURCHASE	2,310	19	28	2,357	174	275	677	3,483
(B) RENTAL	604	2	4	610	29	0	0	639
(C) MAINTENANCE	1,013	0	14	1,027	19	1	0	1,047
5. OPERATIONAL SUPPLIES AND EXPENSES	2,195	88	476	2,759	490	55	1	3,305
6. COST OF GOODS SOLD	0	0	3,650	3,650	0	0	0	3,650
7. UTILITIES	2,650	0	0	2,650	31	0	0	2,681
8. MUNICIPAL TAXES	391	0	0	391	0	0	0	391
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	358	0	0	358	24	21	999	1,402
10. EXTERNALLY CONTRACTED SERVICES	2,309	87	20	2,416	541	31	0	2,988
11. SCHOLARSHIPS, BURSARIES, ETC.	61	0	0	61	0	278	0	339
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	114	114	0	0	384	498
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	3,447	3,447
15. MISCELLANEOUS	757	58	5	820	266	21	11	1,118
16. INTERNAL COST ALLOCATIONS	-570	0	762	192	-51	100	-241	0
TOTAL	74,933	949	6,257	82,139	2,602	871	5,278	90,890

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 31 MARCH 1987
(IN THOUSANDS OF DOLLARS)

INSTITUTION: RYERSON

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	35,820	0	35,820	0	0	0	0	0	0	35,820
(B) OTHER INSTRUCTION AND RESEARCH	2	0	2	0	0	0	0	0	0	2
(C) OTHER SALARIES AND WAGES	5,308	0	5,308	1,809	2,169	1,449	4,950	2,780	616	19,081
TOTAL SALARIES AND WAGES	41,130	0	41,130	1,809	2,169	1,449	4,950	2,780	616	54,903
2. EMPLOYEE BENEFITS	5,102	0	5,102	285	286	174	827	522	90	7,286
TOTAL SALARIES AND BENEFITS	46,232	0	46,232	2,094	2,455	1,623	5,777	3,302	706	62,189
3. LIBRARY ACQUISITIONS	0	0	0	666	0	0	0	0	0	666
4. EQUIPMENT & FURNITURE (A) PURCHASE	1,831	0	1,831	52	115	82	77	125	28	2,310
(B) RENTAL	25	0	25	72	295	32	27	4	149	604
(C) MAINTENANCE	180	0	180	12	565	5	64	1	186	1,013
5. OPERATIONAL SUPPLIES AND EXPENSES	781	0	781	63	105	179	406	353	308	2,195
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	2,650	0	2,650
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	391	0	391
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	358	0	358
10. EXTERNALLY CONTRACTED SERVICES	131	0	131	9	8	63	507	1,486	105	2,309
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	61	0	0	0	61
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	623	0	623	9	69	-176	771	274	-813	757
16. INTERNAL COST ALLOCATIONS	-570	0	-570	0	0	0	0	0	0	-570
TOTAL	49,233	0	49,233	2,977	3,612	1,869	7,629	8,944	669	74,933

CENTRAL COMPUTING COSTS:		
	ACADEMIC	1,770
	NON-ACADEMIC	1,842
	TOTAL	3,612

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 MARCH 1987
(IN THOUSANDS OF DOLLARS)

INSTITUTION: RYERSON

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	OTHER * (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACEMENTS (7)	PURCHASE ORDER COMMITMENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	370	0	176	0	1,483	2,029	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	191	0	255	0	1,325	1,771	13	0	0	13
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR	179	0	-79	0	158	258	-13	0	0	-13
5. RECONCILIATION TO AGREE WITH FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	179	0	-79	0	158	258	-13	0	0	-13
7. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	48	0	393	0	266	707	39	0	0	39
8. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	227	0	314	0	424	965	26	0	0	26

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*Other Operating funds are for student non-instructional activities, $238 thousand; equipment, $72 thousand; library books, $31 thousand; revenue projects, $39 thousand; and professional development fund, $44 thousand.

TORONTO

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: TORONTO

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	356,660	0	17,003	52,655	0	426,318	111,853	39,923	26,091	604,185	3,192
2. TOTAL EXPENSE (FROM TABLE 3)	350,283	0	17,164	51,042	0	418,489	97,066	19,325	26,267	561,147	0
3. NET REVENUE (EXPENSE)	6,377	0	-161	1,613	0	7,829	14,787	20,598	-176	43,038	3,192
4. INTERFUND TRANSFERS	-4,866	0	0	-1,010	0	-5,876	3,401	-17,121	-639	-20,235	20,235
5. NET VARIATION IN APPROPRIATIONS (FROM TABLE 5)	-693	693	0	-173	173	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR PER COFO-UO REPORT	818	693	-161	430	173	1,953	18,188	3,477	-815	22,803	23,427
7. NET RECONCILING ITEMS	-1	0	-161	162	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	819	693	0	268	173	1,953	18,188	3,477	-815	22,803	23,427
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-13,419	13,930	0	4,924	2,218	7,653	36,005	42,247	21,079	106,984	136,644
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-12,600	14,623	0	5,192	2,391	9,606	54,193	45,724	20,264	129,787	160,071

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Note: In addition to the above revenue and expenses, $11,867 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided the services.

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TORONTO

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	275,474	0	0	275,474	0	0	0	275,474	0
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0	0
(III) OTHER MCU GRANTS	14,704	1,081	0	15,785	0	0	17,456	33,241	0
(B) OTHER ONTARIO GRANTS	35	43	0	78	21,072	740	0	21,890	0
TOTAL ONTARIO GRANTS	290,213	1,124	0	291,337	21,072	740	17,456	330,605	0
(C) FEDERAL	0	137	165	302	59,124	2,327	0	61,753	350
(D) MUNICIPAL	15	0	0	15	10	0	0	25	0
(E) OTHER	0	0	0	0	1,545	128	0	1,673	0
2. FEES (A) TUITION CREDIT	53,818	0	0	53,818	0	0	0	53,818	0
(B) TUITION NON-CREDIT	0	12,313	0	12,313	0	0	0	12,313	0
(C) MISCELLANEOUS	5,096	2,587	9,385	17,068	0	0	0	17,068	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	4,543	7,756	4,456	16,755	1,891
5. NON-GOVT. GRANTS & CONTRACTS	96	0	252	348	22,256	2,696	0	25,300	0
6. SALES OF SERVICE AND PRODUCTS	0	0	42,399	42,399	0	0	0	42,399	0
7. INVESTMENT INCOME	6,692	122	284	7,098	3,303	26,276	1,266	37,943	0
8. MISCELLANEOUS	730	720	170	1,620	0	0	2,913	4,533	951
TOTAL	356,660	17,003	52,655	426,318	111,853	39,923	26,091	604,185	3,192

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: TORONTO

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	126,192	2,022	0	128,214	8,346	1,663	0	138,223
(B) OTHER INSTRUCTION AND RESEARCH	18,741	2,408	0	21,149	20,082	1,539	0	42,770
(C) OTHER SALARIES AND WAGES	104,249	7,890	16,149	128,288	25,812	3,321	0	157,421
TOTAL SALARIES AND WAGES	249,182	12,320	16,149	277,651	54,240	6,523	0	338,414
2. EMPLOYEE BENEFITS	31,125	1,430	1,341	33,896	4,437	353	0	38,686
TOTAL SALARIES AND BENEFITS	280,307	13,750	17,490	311,547	58,677	6,876	0	377,100
3. LIBRARY ACQUISITIONS	6,796	0	0	6,796	1,452	135	0	8,383
4. EQUIPMENT & FURNITURE (A) PURCHASE	12,304	170	434	12,908	8,878	776	10,214	32,776
(B) RENTAL	863	60	103	1,026	217	312	0	1,555
(C) MAINTENANCE	2,072	0	233	2,305	574	37	0	2,916
5. OPERATIONAL SUPPLIES AND EXPENSES	17,126	2,874	3,781	23,781	20,313	3,589	0	47,683
6. COST OF GOODS SOLD	0	0	19,287	19,287	0	0	0	19,287
7. UTILITIES	14,278	54	1,161	15,493	83	0	0	15,576
8. MUNICIPAL TAXES	1,674	0	12	1,686	0	0	0	1,686
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	3,889	0	562	4,451	691	0	4,420	9,562
10. EXTERNALLY CONTRACTED SERVICES	2,947	0	5,530	8,477	0	0	0	8,477
11. SCHOLARSHIPS, BURSARIES, ETC.	4,513	0	0	4,513	0	4,638	0	9,151
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	1,659	1,659	0	0	0	1,659
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	11,633	11,633
15. MISCELLANEOUS	4,764	256	790	5,810	6,181	1,712	0	13,703
16. INTERNAL COST ALLOCATIONS	-1,250	0	0	-1,250	0	1,250	0	0
TOTAL	350,283	17,164	51,042	418,489	97,066	19,325	26,267	561,147

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: TORONTO

FUNCTIONAL AREA OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	105,784	20,408	126,192	0	0	0	0	0	0	126,192
(B) OTHER INSTRUCTION AND RESEARCH	18,112	629	18,741	0	0	0	0	0	0	18,741
(C) OTHER SALARIES AND WAGES	31,503	11,034	42,537	16,754	5,662	5,094	14,202	19,193	807	104,249
TOTAL SALARIES AND WAGES	155,399	32,071	187,470	16,754	5,662	5,094	14,202	19,193	807	249,182
2. EMPLOYEE BENEFITS	20,026	4,963	24,989	1,738	427	321	1,272	2,327	51	31,125
TOTAL SALARIES AND BENEFITS	175,425	37,034	212,459	18,492	6,089	5,415	15,474	21,520	858	280,307
3. LIBRARY ACQUISITIONS	0	0	0	6,796	0	0	0	0	0	6,796
4. EQUIPMENT & FURNITURE (A) PURCHASE	5,100	1,025	6,125	2,497	1,984	214	635	196	653	12,304
(B) RENTAL	309	277	586	0	126	33	28	88	2	863
(C) MAINTENANCE	597	115	712	1	1,108	28	90	129	4	2,072
5. OPERATIONAL SUPPLIES AND EXPENSES	11,357	1,018	12,375	1,086	868	484	1,522	697	94	17,126
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	14,278	0	14,278
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	1,674	0	1,674
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	3,889	0	3,889
10. EXTERNALLY CONTRACTED SERVICES	0	250	250	51	0	345	0	2,301	0	2,947
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	4,513	0	0	0	4,513
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	971	167	1,138	44	336	185	642	1,093	1,326	4,764
16. INTERNAL COST ALLOCATIONS	-151	-625	-776	0	0	0	0	0	-474	-1,250
TOTAL	193,608	39,261	232,869	28,967	10,511	11,217	18,391	45,865	2,463	350,283

CENTRAL COMPUTING COSTS:		
	ACADEMIC	8,105
	NON-ACADEMIC	2,406
	TOTAL	10,511

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TORONTO

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACEMENTS (7)	PURCHASE ORDER COMMITMENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	527	5,547	7,520	0	0	13,594	798	0	0	798
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	1,078	4,321	7,502	0	0	12,901	625	0	0	625
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR	-551	1,226	18	0	0	693	173	0	0	173
5. RECONCILIATION TO AGREE WITH FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-551	1,226	18	0	0	693	173	0	0	173
7. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	1,672	4,321	7,937	0	0	13,930	2,218	0	0	2,218
8. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	1,121	5,547	7,955	0	0	14,623	2,391	0	0	2,391

TRENT

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: TRENT

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	21,883	0	31	7,296	0	29,210	1,391	1,569	243	32,413	488
2. TOTAL EXPENSE (FROM TABLE 3)	21,523	0	22	7,068	0	28,613	1,558	1,399	276	31,846	0
3. NET REVENUE (EXPENSE)	360	0	9	228	0	597	-167	170	-33	567	488
4. INTERFUND TRANSFERS	29	0	0	-29	0	0	227	-409	0	-182	182
5. NET VARIATION IN APPROPRIATIONS (FROM TABLE 5)	-59	59	0	-225	225	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR PER COFO-UO REPORT	330	59	9	-26	225	597	60	-239	-33	385	670
7. NET RECONCILING ITEMS	17	0	9	-26	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	313	59	0	0	225	597	60	-239	-33	385	670
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-313	327	0	0	300	314	414	1,639	47	2,414	2,208
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	386	0	0	525	911	474	1,400	14	2,799	2,878

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: TRENT

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	TRUST AND ENDOWMENT (9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	13,599	0	0	13,599	0	0	0	13,599	0
(II) EXTRA FORMULA	1,500	0	0	1,500	0	0	0	1,500	0
(III) OTHER MCU GRANTS	702	0	0	702	0	0	243	945	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	382	12	0	394	0
TOTAL ONTARIO GRANTS	15,801	0	0	15,801	382	12	243	16,438	0
(C) FEDERAL	0	0	0	0	916	421	0	1,337	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	62	0	62	0
2. FEES (A) TUITION CREDIT	5,160	0	0	5,160	0	0	0	5,160	0
(B) TUITION NON-CREDIT	0	31	0	31	0	0	0	31	0
(C) MISCELLANEOUS	398	0	3,976	4,374	0	0	0	4,374	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	51	717	0	768	488
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	29	0	0	29	0
6. SALES OF SERVICE AND PRODUCTS	0	0	3,316	3,316	0	0	0	3,316	0
7. INVESTMENT INCOME	320	0	0	320	0	280	0	600	0
8. MISCELLANEOUS	204	0	4	208	13	77	0	298	0
TOTAL	21,883	31	7,296	29,210	1,391	1,569	243	32,413	488

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: TRENT

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	9,386	0	0	9,386	24	134	0	9,544
(B) OTHER INSTRUCTION AND RESEARCH	1,171	0	0	1,171	625	12	0	1,808
(C) OTHER SALARIES AND WAGES	5,375	19	1,765	7,159	118	259	0	7,536
TOTAL SALARIES AND WAGES	15,932	19	1,765	17,716	767	405	0	18,888
2. EMPLOYEE BENEFITS	1,756	2	230	1,988	68	32	0	2,088
TOTAL SALARIES AND BENEFITS	17,688	21	1,995	19,704	835	437	0	20,976
3. LIBRARY ACQUISITIONS	468	0	0	468	0	257	0	725
4. EQUIPMENT & FURNITURE (A) PURCHASE	526	0	176	702	110	77	0	889
(B) RENTAL	10	0	19	29	11	1	0	41
(C) MAINTENANCE	108	0	26	134	8	0	0	142
5. OPERATIONAL SUPPLIES AND EXPENSES	1,043	0	555	1,598	246	81	0	1,925
6. COST OF GOODS SOLD	0	0	1,341	1,341	0	0	0	1,341
7. UTILITIES	394	0	487	881	2	0	0	883
8. MUNICIPAL TAXES	159	0	1	160	0	0	0	160
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	78	78	0	0	276	354
10. EXTERNALLY CONTRACTED SERVICES	133	0	1,782	1,915	41	7	0	1,963
11. SCHOLARSHIPS, BURSARIES, ETC.	306	0	0	306	0	368	0	674
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	427	427	0	0	0	427
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	770	1	181	952	253	141	0	1,346
16. INTERNAL COST ALLOCATIONS	-82	0	0	-82	52	30	0	0
TOTAL	21,523	22	7,068	28,613	1,558	1,399	276	31,846

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: TRENT

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	9,386	0	9,386	0	0	0	0	0	0	9,386
(B) OTHER INSTRUCTION AND RESEARCH	1,171	0	1,171	0	0	0	0	0	0	1,171
(C) OTHER SALARIES AND WAGES	992	0	992	955	243	541	1,344	1,138	162	5,375
TOTAL SALARIES AND WAGES	11,549	0	11,549	955	243	541	1,344	1,138	162	15,932
2. EMPLOYEE BENEFITS	1,207	0	1,207	114	27	67	169	156	16	1,756
TOTAL SALARIES AND BENEFITS	12,756	0	12,756	1,069	270	608	1,513	1,294	178	17,688
3. LIBRARY ACQUISITIONS	0	0	0	468	0	0	0	0	0	468
4. EQUIPMENT & FURNITURE (A) PURCHASE	231	0	231	57	180	1	30	27	0	526
(B) RENTAL	1	0	1	1	0	0	1	6	1	10
(C) MAINTENANCE	24	0	24	1	69	1	1	12	0	108
5. OPERATIONAL SUPPLIES AND EXPENSES	360	0	360	47	106	17	131	275	107	1,043
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	394	0	394
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	159	0	159
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	81	41	0	0	11	0	133
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	306	0	0	0	306
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	228	0	228	9	20	27	123	148	215	770
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-82	0	0	-82
TOTAL	13,600	0	13,600	1,733	686	960	1,717	2,326	501	21,523

CENTRAL COMPUTING COSTS:		
	ACADEMIC	321
	NON-ACADEMIC	365
	TOTAL	686

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TRENT

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	67	44	225	6	0	342	270	0	0	270
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	30	53	129	1	70	283	45	0	0	45
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR	37	-9	96	5	-70	59	225	0	0	225
5. RECONCILIATION TO AGREE WITH FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	37	-9	96	5	-70	59	225	0	0	225
7. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	50	53	129	25	70	327	300	0	0	300
8. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	87	44	225	30	0	386	525	0	0	525

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*Other Operating funds were for a non-academic staff anomaly fund.

WATERLOO

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WATERLOO

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	127,963	0	0	23,737	0	151,700	32,141	10,244	15,357	209,442	98
2. TOTAL EXPENSE (FROM TABLE 3)	124,542	0	0	23,503	0	148,045	32,428	2,677	22,155	205,305	0
3. NET REVENUE (EXPENSE)	3,421	0	0	234	0	3,655	-287	7,567	-6,798	4,137	98
4. INTERFUND TRANSFERS	-1,239	0	0	-19	0	-1,258	3,018	-8,808	6,520	-528	528
5. NET VARIATION IN APPROPRIATIONS (FROM TABLE 5)	-928	928	0	-104	104	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR PER COFO-UO REPORT	1,254	928	0	111	104	2,397	2,731	-1,241	-278	3,609	626
7. NET RECONCILING ITEMS	533	0	0	2	0	535	-448	0	-87	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	721	928	0	109	104	1,862	3,179	-1,241	-191	3,609	626
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	263	2,967	0	412	1,260	4,902	10,746	3,755	4,646	24,049	3,664
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	984	3,895	0	521	1,364	6,764	13,925	2,514	4,455	27,658	4,290

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WATERLOO

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	93,549	0	0	93,549	0	0	0	93,549	0
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0	0
(III) OTHER MCU GRANTS	4,504	0	0	4,504	742	0	14,717	19,963	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	1,740	0	18	1,758	0
TOTAL ONTARIO GRANTS	98,053	0	0	98,053	2,482	0	14,735	115,270	0
(C) FEDERAL	0	0	0	0	21,505	45	0	21,550	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	209	0	0	209	0
2. FEES (A) TUITION CREDIT	25,869	0	0	25,869	0	0	0	25,869	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	975	0	5,258	6,233	0	0	0	6,233	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	5	0	0	5	432	9,261	33	9,731	96
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	4,992	0	0	4,992	0
6. SALES OF SERVICE AND PRODUCTS	0	0	18,479	18,479	0	0	0	18,479	0
7. INVESTMENT INCOME	2,190	0	0	2,190	263	628	177	3,258	0
8. MISCELLANEOUS	871	0	0	871	2,258	310	412	3,851	2
TOTAL	127,963	0	23,737	151,700	32,141	10,244	15,357	209,442	98

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: WATERLOO

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	45,856	0	0	45,856	4,058	73	0	49,987
(B) OTHER INSTRUCTION AND RESEARCH	5,467	0	0	5,467	4,557	579	0	10,603
(C) OTHER SALARIES AND WAGES	38,082	0	6,614	44,696	9,437	0	0	54,133
TOTAL SALARIES AND WAGES	89,405	0	6,614	96,019	18,052	652	0	114,723
2. EMPLOYEE BENEFITS	9,775	0	745	10,520	1,006	65	0	11,591
TOTAL SALARIES AND BENEFITS	99,180	0	7,359	106,539	19,058	717	0	126,314
3. LIBRARY ACQUISITIONS	2,726	0	0	2,726	0	0	140	2,866
4. EQUIPMENT & FURNITURE (A) PURCHASE	4,832	0	546	5,378	3,856	82	5,087	14,403
(B) RENTAL	884	0	4	888	99	11	0	998
(C) MAINTENANCE	1,599	0	78	1,677	579	5	0	2,261
5. OPERATIONAL SUPPLIES AND EXPENSES	6,971	0	3,277	10,248	4,462	500	234	15,444
6. COST OF GOODS SOLD	0	0	8,512	8,512	0	0	0	8,512
7. UTILITIES	3,808	0	1,391	5,199	0	0	0	5,199
8. MUNICIPAL TAXES	921	0	394	1,315	0	0	0	1,315
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	395	0	320	715	82	10	622	1,429
10. EXTERNALLY CONTRACTED SERVICES	232	0	0	232	56	0	0	288
11. SCHOLARSHIPS, BURSARIES, ETC.	952	0	0	952	444	1,266	0	2,662
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	1,140	1,140	0	0	0	1,140
13. LAND AND SITE SERVICES	118	0	52	170	0	0	0	170
14. BUILDINGS	0	0	69	69	0	0	16,072	16,141
15. MISCELLANEOUS	2,927	0	361	3,288	2,789	86	0	6,163
16. INTERNAL COST ALLOCATIONS	-1,003	0	0	-1,003	1,003	0	0	0
TOTAL	124,542	0	23,503	148,045	32,428	2,677	22,155	205,305

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ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: WATERLOO

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	45,856	0	45,856	0	0	0	0	0	0	45,856
(B) OTHER INSTRUCTION AND RESEARCH	5,467	0	5,467	0	0	0	0	0	0	5,467
(C) OTHER SALARIES AND WAGES	12,530	0	12,530	3,937	3,718	3,652	6,340	7,665	240	38,082
TOTAL SALARIES AND WAGES	63,853	0	63,853	3,937	3,718	3,652	6,340	7,665	240	89,405
2. EMPLOYEE BENEFITS	6,643	0	6,643	555	440	304	700	1,010	123	9,775
TOTAL SALARIES AND BENEFITS	70,496	0	70,496	4,492	4,158	3,956	7,040	8,675	363	99,180
3. LIBRARY ACQUISITIONS	0	0	0	2,726	0	0	0	0	0	2,726
4. EQUIPMENT & FURNITURE (A) PURCHASE	3,426	0	3,426	309	752	34	108	203	0	4,832
(B) RENTAL	100	0	100	5	758	14	0	3	4	884
(C) MAINTENANCE	852	0	852	162	493	30	31	31	0	1,599
5. OPERATIONAL SUPPLIES AND EXPENSES	3,851	0	3,851	319	323	863	843	720	52	6,971
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	3,808	0	3,808
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	921	0	921
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	395	0	395
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	232	0	232
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	952	0	0	0	952
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	118	0	118
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,335	0	1,335	15	30	389	368	551	239	2,927
16. INTERNAL COST ALLOCATIONS	-281	0	-281	0	-722	0	0	0	0	-1,003
TOTAL	79,779	0	79,779	8,028	5,792	6,238	8,390	15,657	658	124,542

CENTRAL COMPUTING COSTS:		
	ACADEMIC	3,244
	NON-ACADEMIC	2,548
	TOTAL	5,792

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WATERLOO

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACEMENTS (7)	PURCHASE ORDER COMMITMENTS (8)	OTHER** (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	1,263	1	2,528	0	17	3,809	536	0	441	977
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	305	3	2,561	0	12	2,881	432	0	441	873
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR	958	-2	-33	0	5	928	104	0	0	104
5. RECONCILIATION TO AGREE WITH FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	958	-2	-33	0	5	928	104	0	0	104
7. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	367	8	2,561	0	31	2,967	819	0	441	1,260
8. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	1,325	6	2,528	0	36	3,895	923	0	441	1,364

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*Other Operating funds are for the teaching resource office.

**Other Ancillary funds are for residence capital debt retirement.

WESTERN

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: WESTERN

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	165,596	0	7,353	30,631	0	203,580	32,537	13,479	10,303	259,899	510
2. TOTAL EXPENSE (FROM TABLE 3)	162,765	0	6,981	30,516	0	200,262	40,317	3,551	9,737	253,867	0
3. NET REVENUE (EXPENSE)	2,831	0	372	115	0	3,318	-7,780	9,928	566	6,032	510
4. INTERFUND TRANSFERS	-1,758	0	-31	311	0	-1,478	7,966	-7,791	285	-1,018	1,018
5. NET VARIATION IN APPROPRIATIONS (FROM TABLE 5)	-764	764	0	-181	181	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR PER COFO-UO REPORT	309	764	341	245	181	1,840	186	2,137	851	5,014	1,528
7. NET RECONCILING ITEMS	970	-197	-91	61	-273	470	0	-456	0	14	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-661	961	432	184	454	1,370	186	2,593	851	5,000	1,528
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	1,647	4,466	1,598	2,196	3,120	13,027	10,734	28,696	7,288	59,745	11,847
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	986	5,427	2,030	2,380	3,574	14,397	10,920	31,289	8,139	64,745	13,375

Note: In addition to the above revenue and expenses, $3,667 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided the services.

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WESTERN

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	122,722	0	0	122,722	0	0	0	122,722	0
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0	0
(III) OTHER MCU GRANTS	5,872	9	0	5,881	0	0	1,791	7,672	0
(B) OTHER ONTARIO GRANTS	317	1,473	69	1,859	1,777	2,345	10	5,991	0
TOTAL ONTARIO GRANTS	128,911	1,482	69	130,462	1,777	2,345	1,801	136,385	0
(C) FEDERAL	433	1,795	0	2,228	19,541	202	1,294	23,265	0
(D) MUNICIPAL	125	0	0	125	0	0	0	125	5
(E) OTHER	0	0	0	0	1,136	364	0	1,500	0
2. FEES (A) TUITION CREDIT	29,081	0	0	29,081	0	0	0	29,081	0
(B) TUITION NON-CREDIT	0	3,395	0	3,395	0	0	0	3,395	0
(C) MISCELLANEOUS	2,665	0	10,592	13,257	0	0	0	13,257	0
3. BORROWINGS	0	0	0	0	0	0	5,982	5,982	0
4. DONATIONS	14	207	0	221	1,589	8,639	0	10,449	505
5. NON-GOVT. GRANTS & CONTRACTS	0	210	0	210	8,462	875	414	9,961	0
6. SALES OF SERVICE AND PRODUCTS	0	0	19,739	19,739	0	0	0	19,739	0
7. INVESTMENT INCOME	2,874	264	195	3,333	0	1,054	747	5,134	0
8. MISCELLANEOUS	1,493	0	36	1,529	32	0	65	1,626	0
TOTAL	165,596	7,353	30,631	203,580	32,537	13,479	10,303	259,899	510

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: WESTERN

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	65,285	1,264	0	66,549	2,242	31	0	68,822
(B) OTHER INSTRUCTION AND RESEARCH	3,828	148	0	3,976	11,211	5	0	15,192
(C) OTHER SALARIES AND WAGES	44,734	1,893	11,317	57,944	8,968	376	0	67,288
TOTAL SALARIES AND WAGES	113,847	3,305	11,317	128,469	22,421	412	0	151,302
2. EMPLOYEE BENEFITS	17,928	260	1,211	19,399	2,209	39	0	21,647
TOTAL SALARIES AND BENEFITS	131,775	3,565	12,528	147,868	24,630	451	0	172,949
3. LIBRARY ACQUISITIONS	4,254	0	0	4,254	0	14	0	4,268
4. EQUIPMENT & FURNITURE (A) PURCHASE	7,182	193	961	8,336	3,272	111	3,023	14,742
(B) RENTAL	702	11	170	883	16	113	0	1,012
(C) MAINTENANCE	1,001	18	310	1,329	113	1	0	1,443
5. OPERATIONAL SUPPLIES AND EXPENSES	6,389	1,235	2,074	9,698	8,353	286	0	18,337
6. COST OF GOODS SOLD	0	0	9,567	9,567	0	0	0	9,567
7. UTILITIES	4,064	0	1,922	5,986	0	0	0	5,986
8. MUNICIPAL TAXES	893	0	243	1,136	0	0	0	1,136
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	627	0	470	1,097	136	4	3,322	4,559
10. EXTERNALLY CONTRACTED SERVICES	327	0	239	566	0	2	0	568
11. SCHOLARSHIPS, BURSARIES, ETC.	2,445	0	0	2,445	0	2,191	0	4,636
12. PRINCIPAL AND INTEREST REPAYMENTS	69	0	994	1,063	0	0	1,570	2,633
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	1,822	1,822
15. MISCELLANEOUS	4,587	1,593	580	6,760	3,094	355	0	10,209
16. INTERNAL COST ALLOCATIONS	-1,550	366	458	-726	703	23	0	0
TOTAL	162,765	6,981	30,516	200,262	40,317	3,551	9,737	253,867

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WESTERN

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	54,741	10,544	65,285	0	0	0	0	0	0	65,285
(B) OTHER INSTRUCTION AND RESEARCH	3,710	118	3,828	0	0	0	0	0	0	3,828
(C) OTHER SALARIES AND WAGES	15,141	2,892	18,033	6,044	3,463	2,414	6,520	7,569	691	44,734
TOTAL SALARIES AND WAGES	73,592	13,554	87,146	6,044	3,463	2,414	6,520	7,569	691	113,847
2. EMPLOYEE BENEFITS	11,073	2,622	13,695	957	643	286	1,048	1,188	111	17,928
TOTAL SALARIES AND BENEFITS	84,665	16,176	100,841	7,001	4,106	2,700	7,568	8,757	802	131,775
3. LIBRARY ACQUISITIONS	0	0	0	4,254	0	0	0	0	0	4,254
4. EQUIPMENT & FURNITURE (A) PURCHASE	3,487	294	3,781	406	2,422	139	273	137	24	7,182
(B) RENTAL	188	1	189	31	239	16	65	5	157	702
(C) MAINTENANCE	396	0	396	0	407	27	31	140	0	1,001
5. OPERATIONAL SUPPLIES AND EXPENSES	2,874	286	3,160	224	163	506	793	1,037	506	6,389
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	4,064	0	4,064
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	893	0	893
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	627	0	627
10. EXTERNALLY CONTRACTED SERVICES	287	0	287	0	0	0	0	40	0	327
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	2,445	0	0	0	2,445
12. PRINCIPAL AND INTEREST REPAYMENTS	69	0	69	0	0	0	0	0	0	69
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	2,083	525	2,608	15	81	219	285	471	908	4,587
16. INTERNAL COST ALLOCATIONS	0	0	0	0	-411	44	-1,183	0	0	-1,550
TOTAL	94,049	17,282	111,331	11,931	7,007	6,096	7,832	16,171	2,397	162,765

CENTRAL COMPUTING COSTS:		
	ACADEMIC	4,265
	NON-ACADEMIC	2,742
	TOTAL	7,007

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WESTERN

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	787	0	419	78	0	1,284	1,170	0	0	1,170
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	496	0	0	24	0	520	989	0	0	989
3. OTHER	-245	0	245	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR	46	0	664	54	0	764	181	0	0	181
5. RECONCILIATION TO AGREE WITH FINANCIAL STATEMENTS	125	0	0	72	0	197	273	0	0	273
6. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	171	0	664	126	0	961	454	0	0	454
7. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	1,136	0	2,551	779	0	4,466	3,120	0	0	3,120
8. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	1,307	0	3,215	905	0	5,427	3,574	0	0	3,574

WILFRID LAURIER

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: WILFRID LAURIER

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	35,673	0	0	6,361	0	42,034	802	2,061	2,506	47,403	82
2. TOTAL EXPENSE (FROM TABLE 3)	34,338	0	0	6,427	0	40,765	777	729	5,742	48,013	0
3. NET REVENUE (EXPENSE)	1,335	0	0	-66	0	1,269	25	1,332	-3,236	-610	82
4. INTERFUND TRANSFERS	-1,305	0	0	72	0	-1,233	6	-227	340	-1,114	1,114
5. NET VARIATION IN APPROPRIATIONS (FROM TABLE 5)	0	0	0	15	-15	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR PER COFO-UO REPORT	30	0	0	21	-15	36	31	1,105	-2,896	-1,724	1,196
7. NET RECONCILING ITEMS	0	0	0	0	0	0	0	0	-3,185	-3,185	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	30	0	0	21	-15	36	31	1,105	289	1,461	1,196
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	383	5,391	0	-14	42	5,802	286	2,634	1,092	9,814	3,578
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	413	5,391	0	7	27	5,838	317	3,739	1,381	11,275	4,774

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: WILFRID LAURIER

TYPE OF FUND SOURCE	GENERAL EXPENDABLE FUNDS OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	RESTRICTED EXPENDABLE FUNDS SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL EXPENDABLE (8)	NON-EXPENDABLE TRUST AND ENDOWMENT (9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	25,256	0	0	25,256	0	0	0	25,256	0
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0	0
(III) OTHER MCU GRANTS	1,319	0	0	1,319	0	0	2,400	3,719	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	77	19	0	96	0
TOTAL ONTARIO GRANTS	26,575	0	0	26,575	77	19	2,400	29,071	0
(C) FEDERAL	0	0	0	0	594	29	0	623	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	7,916	0	0	7,916	0	0	0	7,916	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	397	0	2,604	3,001	0	0	0	3,001	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	0	1,051	0	1,051	56
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	131	248	0	379	0
6. SALES OF SERVICE AND PRODUCTS	0	0	3,716	3,716	0	0	0	3,716	0
7. INVESTMENT INCOME	740	0	0	740	0	714	106	1,560	26
8. MISCELLANEOUS	45	0	41	86	0	0	0	86	0
TOTAL	35,673	0	6,361	42,034	802	2,061	2,506	47,403	82

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WILFRID LAURIER

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	13,633	0	0	13,633	148	136	0	13,917
(B) OTHER INSTRUCTION AND RESEARCH	826	0	0	826	295	0	0	1,121
(C) OTHER SALARIES AND WAGES	9,004	0	1,741	10,745	0	161	0	10,906
TOTAL SALARIES AND WAGES	23,463	0	1,741	25,204	443	297	0	25,944
2. EMPLOYEE BENEFITS	2,621	0	209	2,830	13	8	0	2,851
TOTAL SALARIES AND BENEFITS	26,084	0	1,950	28,034	456	305	0	28,795
3. LIBRARY ACQUISITIONS	1,029	0	0	1,029	0	0	0	1,029
4. EQUIPMENT & FURNITURE (A) PURCHASE	1,148	0	57	1,205	48	101	0	1,354
(B) RENTAL	215	0	5	220	0	0	0	220
(C) MAINTENANCE	139	0	2	141	0	0	0	141
5. OPERATIONAL SUPPLIES AND EXPENSES	2,850	0	444	3,294	194	53	0	3,541
6. COST OF GOODS SOLD	0	0	3,015	3,015	0	0	0	3,015
7. UTILITIES	597	0	247	844	0	0	0	844
8. MUNICIPAL TAXES	232	0	0	232	0	0	0	232
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	421	0	73	494	0	0	0	494
10. EXTERNALLY CONTRACTED SERVICES	97	0	17	114	0	0	0	114
11. SCHOLARSHIPS, BURSARIES, ETC.	319	0	0	319	0	187	0	506
12. PRINCIPAL AND INTEREST REPAYMENTS	22	0	481	503	0	0	0	503
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	5,742	5,742
15. MISCELLANEOUS	1,272	0	49	1,321	79	83	0	1,483
16. INTERNAL COST ALLOCATIONS	-87	0	87	0	0	0	0	0
TOTAL	34,338	0	6,427	40,765	777	729	5,742	48,013

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: WILFRID LAURIER

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	13,633	0	13,633	0	0	0	0	0	0	13,633
(B) OTHER INSTRUCTION AND RESEARCH	826	0	826	0	0	0	0	0	0	826
(C) OTHER SALARIES AND WAGES	2,667	0	2,667	1,210	376	994	1,630	1,537	590	9,004
TOTAL SALARIES AND WAGES	17,126	0	17,126	1,210	376	994	1,630	1,537	590	23,463
2. EMPLOYEE BENEFITS	1,772	0	1,772	145	51	112	222	246	73	2,621
TOTAL SALARIES AND BENEFITS	18,898	0	18,898	1,355	427	1,106	1,852	1,783	663	26,084
3. LIBRARY ACQUISITIONS	0	0	0	1,029	0	0	0	0	0	1,029
4. EQUIPMENT & FURNITURE (A) PURCHASE	675	0	675	181	124	11	44	23	90	1,148
(B) RENTAL	39	0	39	0	169	0	7	0	0	215
(C) MAINTENANCE	72	0	72	0	35	0	14	3	15	139
5. OPERATIONAL SUPPLIES AND EXPENSES	1,365	0	1,365	98	160	289	273	363	302	2,850
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	597	0	597
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	232	0	232
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	421	0	421
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	3	94	0	97
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	319	0	0	0	319
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	22	0	0	22
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	718	0	718	3	7	34	268	125	117	1,272
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	-42	-45	0	0	-87
TOTAL	21,767	0	21,767	2,666	922	1,717	2,438	3,641	1,187	34,338

CENTRAL COMPUTING COSTS:		
	ACADEMIC	553
	NON-ACADEMIC	369
	TOTAL	922

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WILFRID LAURIER

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	OTHER * (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACEMENTS (7)	PURCHASE ORDER COMMITMENTS (8)	OTHER ** (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	-15	-15
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR	0	0	0	0	0	0	0	0	-15	-15
5. RECONCILIATION TO AGREE WITH FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	-15	-15
7. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	5,391	5,391	0	0	42	42
8. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	5,391	5,391	0	0	27	27

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*Other Operating funds are for program development.

**Other Ancillary funds are for WLU press, $24 thousand; and resident improvements, $3 thousand.

WINDSOR

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: WINDSOR

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING		OTHER (NON-CREDIT)	ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	(3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	72,317	0	0	9,189	0	81,506	6,131	1,227	4,247	93,111	466
2. TOTAL EXPENSE (FROM TABLE 3)	72,549	0	0	9,120	0	81,669	6,328	849	4,570	93,416	0
3. NET REVENUE (EXPENSE)	-232	0	0	69	0	-163	-197	378	-323	-305	466
4. INTERFUND TRANSFERS	-111	0	0	-69	0	-180	124	-18	0	-74	74
5. NET VARIATION IN APPROPRIATIONS (FROM TABLE 5)	429	-313	0	0	-116	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR PER COFO-UO REPORT	86	-313	0	0	-116	-343	-73	360	-323	-379	540
7. NET RECONCILING ITEMS	0	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	86	-313	0	0	-116	-343	-73	360	-323	-379	540
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	505	8,331	0	0	155	8,991	3,953	305	-675	12,574	3,321
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	591	8,018	0	0	39	8,648	3,880	665	-998	12,195	3,861

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WINDSOR

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	52,001	0	0	52,001	0	0	0	52,001	0
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0	0
(III) OTHER MCU GRANTS	2,031	0	0	2,031	17	0	4,064	6,112	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	994	0	48	1,042	0
TOTAL ONTARIO GRANTS	54,032	0	0	54,032	1,011	0	4,112	59,155	0
(C) FEDERAL	0	0	0	0	4,680	37	0	4,717	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	37	0	0	37	0
2. FEES (A) TUITION CREDIT	16,257	0	0	16,257	0	0	0	16,257	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	643	0	2,451	3,094	0	0	0	3,094	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	47	0	0	47	0	722	135	904	201
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	403	80	0	483	0
6. SALES OF SERVICE AND PRODUCTS	0	0	6,738	6,738	0	0	0	6,738	0
7. INVESTMENT INCOME	1,188	0	0	1,188	0	201	0	1,389	265
8. MISCELLANEOUS	150	0	0	150	0	187	0	337	0
TOTAL	72,317	0	9,189	81,506	6,131	1,227	4,247	93,111	466

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WINDSOR

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	27,107	0	0	27,107	0	0	0	27,107
(B) OTHER INSTRUCTION AND RESEARCH	4,393	0	0	4,393	3,032	0	0	7,425
(C) OTHER SALARIES AND WAGES	19,431	0	2,614	22,045	0	0	0	22,045
TOTAL SALARIES AND WAGES	50,931	0	2,614	53,545	3,032	0	0	56,577
2. EMPLOYEE BENEFITS	7,217	0	416	7,633	181	0	0	7,814
TOTAL SALARIES AND BENEFITS	58,148	0	3,030	61,178	3,213	0	0	64,391
3. LIBRARY ACQUISITIONS	1,985	0	0	1,985	0	0	0	1,985
4. EQUIPMENT & FURNITURE (A) PURCHASE	1,887	0	73	1,960	1,204	0	0	3,164
(B) RENTAL	1,560	0	8	1,568	0	0	0	1,568
(C) MAINTENANCE	750	0	53	803	0	0	0	803
5. OPERATIONAL SUPPLIES AND EXPENSES	2,286	0	591	2,877	1,911	580	0	5,368
6. COST OF GOODS SOLD	0	0	3,591	3,591	0	0	0	3,591
7. UTILITIES	2,224	0	613	2,837	0	0	0	2,837
8. MUNICIPAL TAXES	397	0	86	483	0	0	0	483
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	671	0	442	1,113	0	0	1,892	3,005
10. EXTERNALLY CONTRACTED SERVICES	161	0	0	161	0	0	0	161
11. SCHOLARSHIPS, BURSARIES, ETC.	595	0	0	595	0	269	0	864
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	404	404	0	0	0	404
13. LAND AND SITE SERVICES	0	0	0	0	0	0	2,678	2,678
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	2,045	0	69	2,114	0	0	0	2,114
16. INTERNAL COST ALLOCATIONS	-160	0	160	0	0	0	0	0
TOTAL	72,549	0	9,120	81,669	6,328	849	4,570	93,416

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: WINDSOR

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	27,107	0	27,107	0	0	0	0	0	0	27,107
(B) OTHER INSTRUCTION AND RESEARCH	4,393	0	4,393	0	0	0	0	0	0	4,393
(C) OTHER SALARIES AND WAGES	5,239	0	5,239	2,618	1,527	1,358	3,286	4,916	487	19,431
TOTAL SALARIES AND WAGES	36,739	0	36,739	2,618	1,527	1,358	3,286	4,916	487	50,931
2. EMPLOYEE BENEFITS	4,956	0	4,956	399	228	159	511	890	74	7,217
TOTAL SALARIES AND BENEFITS	41,695	0	41,695	3,017	1,755	1,517	3,797	5,806	561	58,148
3. LIBRARY ACQUISITIONS	0	0	0	1,985	0	0	0	0	0	1,985
4. EQUIPMENT & FURNITURE (A) PURCHASE	1,127	0	1,127	560	44	0	70	63	23	1,887
(B) RENTAL	123	0	123	15	1,351	3	58	8	2	1,560
(C) MAINTENANCE	355	0	355	22	291	9	57	4	12	750
5. OPERATIONAL SUPPLIES AND EXPENSES	1,199	0	1,199	109	85	124	231	440	98	2,286
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	2,224	0	2,224
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	397	0	397
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	671	0	671
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	161	0	161
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	595	0	0	0	595
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	722	0	722	37	23	246	211	196	610	2,045
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-160	0	0	-160
TOTAL	45,221	0	45,221	5,745	3,549	2,494	4,264	9,970	1,306	72,549

CENTRAL COMPUTING COSTS:		
	ACADEMIC	2,804
	NON-ACADEMIC	745
	TOTAL	3,549

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WINDSOR

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACEMENTS (7)	PURCHASE ORDER COMMITMENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	410	1,217	0	18	-350	1,295	39	0	0	39
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	210	1,398	0	0	0	1,608	0	155	0	155
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR	200	-181	0	18	-350	-313	39	-155	0	-116
5. RECONCILIATION TO AGREE WITH FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	200	-181	0	18	-350	-313	39	-155	0	-116
7. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	700	1,398	0	182	6,051	8,331	0	155	0	155
8. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	900	1,217	0	200	5,701	8,018	39	0	0	39

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*Other Operating funds are for financial planning, $2,150 thousand; stabilization, $1,801 thousand; and capital equipment, $1,750 thousand.

YORK

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: YORK

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	165,680	0	2,123	21,641	0	189,444	12,120	3,924	1,409	206,897	709
2. TOTAL EXPENSE (FROM TABLE 3)	170,610	0	1,953	20,936	0	193,499	10,539	855	8,123	213,016	0
3. NET REVENUE (EXPENSE)	-4,930	0	170	705	0	-4,055	1,581	3,069	-6,714	-6,119	709
4. INTERFUND TRANSFERS	2,685	0	0	0	0	2,685	0	-2,396	105	394	-394
5. NET VARIATION IN APPROPRIATIONS (FROM TABLE 5)	327	-327	0	179	-179	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR PER COFO-UO REPORT	-1,918	-327	170	884	-179	-1,370	1,581	673	-6,609	-5,725	315
7. NET RECONCILING ITEMS	0	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-1,918	-327	170	884	-179	-1,370	1,581	673	-6,609	-5,725	315
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-1,630	1,161	456	1,690	589	2,266	7,539	6,152	-6,521	9,436	3,972
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-3,548	834	626	2,574	410	896	9,120	6,825	-13,130	3,711	4,287

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: YORK

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	111,342	0	0	111,342	0	0	0	111,342	0
(II) EXTRA FORMULA	909	0	0	909	0	0	0	909	0
(III) OTHER MCU GRANTS	5,393	44	0	5,437	5	0	1,676	7,118	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	805	129	15	949	0
TOTAL ONTARIO GRANTS	117,644	44	0	117,688	810	129	1,691	120,318	0
(C) FEDERAL	357	0	0	357	9,536	58	0	9,951	0
(D) MUNICIPAL	36	0	0	36	0	0	0	36	0
(E) OTHER	620	0	0	620	94	0	0	714	0
2. FEES (A) TUITION CREDIT	41,976	0	0	41,976	0	0	0	41,976	0
(B) TUITION NON-CREDIT	0	1,940	0	1,940	0	0	0	1,940	0
(C) MISCELLANEOUS	2,339	139	7,625	10,103	0	0	0	10,103	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	348	0	0	348	0	3,176	0	3,524	230
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	1,680	0	0	1,680	0
6. SALES OF SERVICE AND PRODUCTS	0	0	13,819	13,819	0	0	0	13,819	0
7. INVESTMENT INCOME	757	0	0	757	0	92	0	849	479
8. MISCELLANEOUS	1,603	0	197	1,800	0	469	-282	1,987	0
TOTAL	165,680	2,123	21,641	189,444	12,120	3,924	1,409	206,897	709

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: YORK

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	67,012	0	0	67,012	1,009	0	0	68,021
(B) OTHER INSTRUCTION AND RESEARCH	5,156	398	0	5,554	1,858	0	0	7,412
(C) OTHER SALARIES AND WAGES	50,011	665	3,891	54,567	2,692	125	0	57,384
TOTAL SALARIES AND WAGES	122,179	1,063	3,891	127,133	5,559	125	0	132,817
2. EMPLOYEE BENEFITS	13,862	88	445	14,395	301	2	0	14,698
TOTAL SALARIES AND BENEFITS	136,041	1,151	4,336	141,528	5,860	127	0	147,515
3. LIBRARY ACQUISITIONS	3,563	0	0	3,563	0	42	0	3,605
4. EQUIPMENT & FURNITURE (A) PURCHASE	6,927	23	630	7,580	928	121	0	8,629
(B) RENTAL	594	6	33	633	26	1	0	660
(C) MAINTENANCE	1,585	7	155	1,747	114	20	0	1,881
5. OPERATIONAL SUPPLIES AND EXPENSES	4,917	359	1,760	7,036	2,191	261	0	9,488
6. COST OF GOODS SOLD	0	0	8,079	8,079	0	0	0	8,079
7. UTILITIES	6,105	15	2,237	8,357	34	0	0	8,391
8. MUNICIPAL TAXES	993	0	0	993	0	0	0	993
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	762	0	912	1,674	0	0	667	2,341
10. EXTERNALLY CONTRACTED SERVICES	855	0	888	1,743	0	0	0	1,743
11. SCHOLARSHIPS, BURSARIES, ETC.	1,305	0	0	1,305	0	283	0	1,588
12. PRINCIPAL AND INTEREST REPAYMENTS	472	0	1,741	2,213	0	0	0	2,213
13. LAND AND SITE SERVICES	0	11	0	11	0	0	0	11
14. BUILDINGS	0	0	0	0	0	0	7,174	7,174
15. MISCELLANEOUS	6,491	381	165	7,037	1,386	0	282	8,705
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	170,610	1,953	20,936	193,499	10,539	855	8,123	213,016

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

INSTITUTION: YORK

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	67,012	0	67,012	0	0	0	0	0	0	67,012
(B) OTHER INSTRUCTION AND RESEARCH	5,156	0	5,156	0	0	0	0	0	0	5,156
(C) OTHER SALARIES AND WAGES	19,726	0	19,726	5,574	3,690	3,103	7,047	9,499	1,372	50,011
TOTAL SALARIES AND WAGES	91,894	0	91,894	5,574	3,690	3,103	7,047	9,499	1,372	122,179
2. EMPLOYEE BENEFITS	10,105	0	10,105	705	453	394	826	1,089	290	13,862
TOTAL SALARIES AND BENEFITS	101,999	0	101,999	6,279	4,143	3,497	7,873	10,588	1,662	136,041
3. LIBRARY ACQUISITIONS	0	0	0	3,563	0	0	0	0	0	3,563
4. EQUIPMENT & FURNITURE (A) PURCHASE	3,110	0	3,110	172	2,700	85	410	391	59	6,927
(B) RENTAL	205	0	205	187	0	30	82	75	15	594
(C) MAINTENANCE	418	0	418	216	640	40	37	221	13	1,585
5. OPERATIONAL SUPPLIES AND EXPENSES	2,304	0	2,304	25	193	150	1,141	917	187	4,917
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	6,105	0	6,105
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	993	0	993
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	762	0	762
10. EXTERNALLY CONTRACTED SERVICES	24	0	24	33	0	0	22	717	59	855
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	1,305	0	0	0	1,305
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	472	472
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	3,001	0	3,001	76	653	424	694	377	1,266	6,491
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	111,061	0	111,061	10,551	8,329	5,531	10,259	21,146	3,733	170,610

CENTRAL COMPUTING COSTS:		
	ACADEMIC	4,967
	NON-ACADEMIC	3,362
	TOTAL	8,329

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1987
(IN THOUSANDS OF DOLLARS)

INSTITUTION: YORK

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACEMENTS (7)	PURCHASE ORDER COMMITMENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	834	0	0	834	410	0	0	410
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	1,161	0	0	1,161	589	0	0	589
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR	0	0	-327	0	0	-327	-179	0	0	-179
5. RECONCILIATION TO AGREE WITH FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	-327	0	0	-327	-179	0	0	-179
7. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	1,161	0	0	1,161	589	0	0	589
8. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	834	0	0	834	410	0	0	410